

# *State Auditor's Office*

## ANNUAL REPORT 2008



WEST VIRGINIA STATE AUDITOR'S OFFICE  
GLEN B. GAINER III, STATE AUDITOR

[WWW.WVSAO.GOV](http://WWW.WVSAO.GOV)



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**Salaries >\$80,000**  
*Excluding Higher Education*

6

**Higher Education Salaries >\$80,000**

## West Virginia State Auditor's Office

1900 Kanawha Blvd, East

Building 1, Suite W-100

Charleston, WV 25305

Mack E. Parsons, Chief Deputy State Auditor (304) 558 - 2251 ext 2377

Charles Perdue, Controller (304) 558 - 2251 ext 2199

### General Revenue Funds

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
0116-001	Personal Services	2,198,881	2,264,450	2,264,450	
0116-002	Salary of State Auditor	75,000	85,000	95,000	
0116-004	Increment	38,365	47,686	47,686	
0116-010	Employee Benefits	780,869	793,983	793,983	
0116-099	Unclassified	622,226	622,226	622,226	
0116-913	BRIM	15,428	15,428	15,428	
		3,730,769	3,828,773	3,838,773	

### Special Revenue Funds Budget Appropriations

#### Land Operating

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1206-001	Personal Services	263,775	286,431	286,431	
1206-004	Increment	7,500	9,300	9,300	
1206-010	Employee Benefits	128,655	134,986	134,986	
1206-099	Unclassified	676,054	676,054	676,054	
1206-768	Cost of Land Sales	380,000	300,000	300,000	
		1,455,984	1,406,771	1,406,771	

#### Local Government Purchasing Card Administration

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1224-096	Unclassified-Total	0	154,922	324,082	
1224-741	Revenue Distribution	0	1,001,000	1,001,000	
		0	1,155,922	1,325,082	

#### Securities Administration

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1225-001	Personal Services	1,109,959	1,164,662	1,164,662	
1225-004	Increment	14,700	18,316	18,316	
1225-010	Employee Benefits	455,755	469,696	469,696	
1225-099	Unclassified	1,391,122	1,471,122	1,471,122	
		2,971,536	3,123,796	3,123,796	

#### Technology Acquisition

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1233-096	Unclassified-Total	400,000	400,000	400,000	
1233-426	Statutory Transfers	400,000	400,000	400,000	
		800,000	800,000	800,000	

#### Purchasing Card Administration

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1234-096	Unclassified-Total	3,122,874	3,254,610	4,403,385	
1234-741	Revenue Distribution	1,012,500	2,000,000	3,000,000	
		3,122,874	5,254,610	7,403,385	

#### Chief Inspector

#### Budget Appropriations

Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
1235-001	Personal Services	1,979,425	2,033,874	2,033,874	
1235-004	Increment	31,500	39,288	39,288	
1235-010	Employee Benefits	694,872	705,782	705,782	
1235-099	Unclassified	622,315	622,315	622,315	
		3,328,112	3,401,259	3,401,259	

**Non Appropriated Special Revenue Funds**

	Fund Name		FY08	FY09	FY10 Requested	FY10 Gov's Rec
Public Service Corporations	1201-099	Unclassified	162,000,000	162,000,000	162,000,000	
Delinquent Land Tax	1202-099	Unclassified	3,000,000	3,000,000	3,000,000	
Tax Loss Restoration	1203-099	Unclassified	1,980,000	1,980,000	2,140,000	
Flood Control	1204-099	Unclassified	700,000	700,000	700,000	
Social Security Fund	1207-099	Unclassified	4,000	4,000	4,000	
Time Sharing Administration	1211-099	Unclassified	106,541	119,381	119,381	
National Forest Fund	1212-099	Unclassified	2,400,000	2,400,000	2,400,000	
Employees Bond Purchase	1213-099	Unclassified	1,600,000	1,600,000	1,600,000	
Family Protection Shelters	1215-099	Unclassified	300,000	300,000	300,000	
Stripper Well	1218-099	Unclassified	360,000	360,000	360,000	
Public Utilities Administration	1227-099	Unclassified	2,864,086	2,893,232	3,327,632	
Enforcement of Guardianship	1228-099	Unclassified	21,970	21,970	21,970	
Motor Vehicles Administration	1236-099	Unclassified	395,541	398,541	398,541	
Motor Vehicle Ad Valorem Tax	1237-099	Unclassified	11,000,000	11,000,000	11,000,000	
Employees Bonds -- I Series	1238-099	Unclassified	516,000	516,000	516,000	
Irreducible School Fund	9400-099	Unclassified	880,000	910,000	880,000	
			188,128,138	188,203,124	188,767,524	

Budget Appropriations	Fund # / Activity	Fund Name	FY08	FY09	FY10 Requested	FY10 Gov's Rec
	8807-096	Unclassified-Total	14,004,369	14,006,826	0	
			14,004,369	14,006,826	0	

Total Spending Authority Requested All Funds	217,541,782	220,025,159	208,741,508
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# ePayments/Direct Deposit Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

[www.wvsao.gov](http://www.wvsao.gov)

## INCREASES IN DIRECT DEPOSIT HAVE REDUCED PAPER WARRANTS BY OVER 1,000,000 SINCE 2003!

The State Auditor's Office is committed to the conversion of paper warrants, where applicable, to electronic warrants through the use of direct deposit.

With the exception of personal information that could be used in identity theft such as *social security numbers, bank accounts, or credit card account numbers*, our goal is to make the information used in the process of paying out taxpayer dollars to be open for review by the general public.

### ePayments Division

The ePayments Division is staffed with Accredited ACH Professionals (AAP) dedicated to the safe and efficient movement of funds electronically. The AAP designation was created in 1993 to recognize professionals for their understanding and knowledge of the Automated Clearing House (ACH) Network and the payments industry. The AAP credential communicates the experience and knowledge an accredited individual possesses regarding ACH payments which is essential in day-to-day operations.

Currently, the State Auditor's ePayments system is direct depositing state employee payroll to as many as 37,000 financial institutions throughout the United States. Employees may choose up to four different checking or savings accounts to split their bimonthly paycheck. Choices available include banks, credit unions, Christmas clubs, investment accounts as well as personal loans.

Employees may also securely view their on-line direct deposit paystubs several days prior to the actual payday. This convenience allows hourly workers to view their expected net amount and budget accordingly. Employees may enroll instantly "on-line" via the State Auditor's Website at [www.wvsao.gov](http://www.wvsao.gov) by choosing state employee electronic notification of deposit (eNODs).

Other direct deposit applications include teachers, public employees, judges, and state police monthly retirement annuities. Daily or weekly payments to state vendors, PEIA insurance providers, Medicaid, CHIP, Workers' Compensation, and both federal and state tax refunds, all make up a growing list of inefficient paper checks being converted to safe efficient electronic funds transfer (EFT).

The ePayments Division will continue to focus on educating state agencies and their employees how to access their payroll and travel payment information via the Website. This system will help protect the privacy and confidentiality of state employees by never printing personal information on paper where it can be lost or stolen. All employee information is securely protected on the State Auditor's web-based system and available **ONLY** to authorized individuals.



## **Payroll Division - EPICS**

- \$7,831,798.29 per day in employee wages and benefits in 2008
- 67,102 Form W-2 Wage and Tax Statements were processed
- Available 24/7 from any terminal with Internet access and proper log-in by the user

The EPICS section consists of three employees who are responsible for overseeing the processing of state payroll on the Employee Payroll Information Control System (EPICS). EPICS is continually fine-tuned for our end-users to help make their jobs easier and more productive.

The EPICS System is utilized by every agency within the state to process all full-time and part-time employee's payroll. EPICS program support has focused on the continual elimination of paper and the re-engineering of processes to increase efficiencies. Completed projects include:

- Direct Payment of Federal Taxes
- Direct Payment of State Taxes (*All surrounding states paid electronically*)
- Direct payment of EPICS vendors (ongoing)
- On-line employee and vendor adjustments by each agency
- All EPICS employee and vendor reports are now available via the Website
- Provided employee files for all state agencies to Unemployment Compensation, Workers' Compensation and New Hire Reporting (Child Support Tracking)
- The Payroll section provided both beginner and advanced EPICS training at the 2008 State Auditor's Conference on September 23-26.

# ePayments/Direct Deposit Division

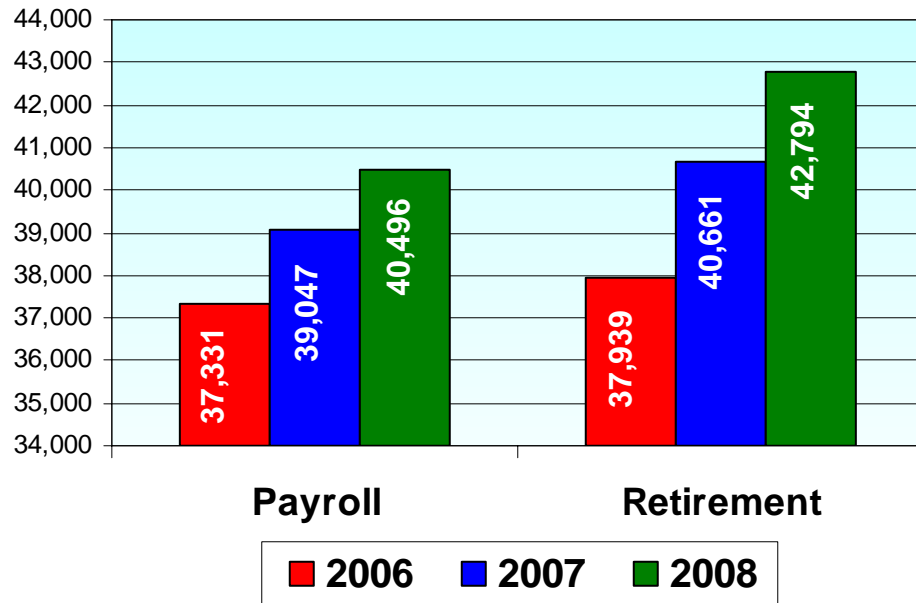


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## Increase in Direct Deposits 2006 - 2008

*(last cycle date of calendar year)*



# ePayments/Direct Deposit Division



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## West Virginia State Auditor's Office Payroll ACH Usage By Department Based on 12/31/2008 Check Date

DEPARTMENT	# OF EMPLOYEES	ACH	CHECKS	% ACH	ENOD USERS	ACTIVE ENOD USERS**
ACCOUNTANCY BOARD OF	5	2	3	40.00	0	0
ADJUTANT GENERAL	38	29	9	76.32	18	7
<b>AERONAUTICS*</b>	3	3	0	100.00	3	3
AGRICULTURE DEPARTMENT OF	379	323	56	85.22	214	110
ANTHONY CENTER	85	68	17	80.00	31	26
APPRAISER LICENSING CERTIFICAT	12	3	9	25.00	1	1
ARCHITECTS BOARD OF	1	1	0	100.00	1	1
ARMORY BOARD	45	42	3	93.33	14	9
ATTORNEY GENERAL	169	165	4	97.63	145	67
<b>AUDITOR'S OFFICE*</b>	183	180	3	98.36	174	87
<b>BANKING DIVISION OF*</b>	29	29	0	100.00	29	18
BD OF COAL MINE HEALTH & SAFE	9	1	8	11.11	1	1
BLUEFIELD STATE COLLEGE	426	221	205	51.88	72	37
BLUERIDGE COMM & TECH COLLEGE	140	116	24	82.86	61	52
BOARD OF COUNSELING	2	2	0	100.00	2	2
BOARD OF MASSAGE THERAPY	1	1	0	100.00	1	0
BOARD OF PSYCHOLOGIST	2	1	1	50.00	1	1
BUREAU OF SENIOR SERVICES	33	32	1	96.97	13	4
CHIROPRACTIC EXAMINERS BOARD O	1	1	0	100.00	0	0
COAL HERITAGE HIGHWAY AUTH.	7	5	2	71.43	3	0
COMM & TECH COLLEGE AT WVUIT	78	69	9	88.46	13	7
<b>COMMERCE SECRETARY*</b>	3	3	0	100.00	2	0
CONCORD UNIVERSITY-STATE OF WV	271	225	46	83.03	104	51
CORRECTIONS DIVISION OF	231	196	35	84.85	120	84
<b>COURTHOUSE FACILITIES IMPROV.*</b>	2	2	0	100.00	2	1
CRIMINAL JUSTICE SERVICES	31	29	2	93.55	20	7
CULTURE & HISTORY DIVISION OF	122	100	22	81.97	47	17
DENMAR CORRECTIONAL CENTER	82	67	15	81.71	5	3
DENTISTS & DENTAL HYGENISTS BO	7	3	4	42.86	2	0
<b>DEPT OF ADMINISTRATION*</b>	722	690	32	95.57	625	508
DEPT OF HEALTH AND HUMAN RESOU	800	731	69	91.38	589	373
DIVISION OF JUVENILE SERVICES	639	572	67	89.51	195	134
DIVISION OF PROTECTIVE SERVICE	39	34	5	87.18	6	5
EASTERN WV COMMUNITY COLLEGE	47	35	12	74.47	17	8
EDUCATION DEPARTMENT OF	724	608	116	83.98	403	221
EMERGENCY SERVICES OFFICE OF	40	40	0	100.00	36	23
ENGINEERS BOARD OF PROFESSIONA	5	5	0	100.00	4	1



# ePayments/Direct Deposit Division



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<b>ENVIRONMENTAL PROTECTION*</b>	798	734	64	91.98	709	552
<b>ENVIRONMENTAL QUALITY BOARD*</b>	5	2	3	40.00	3	2
<b>FAIRMONT STATE COLLEGE*</b>	1,105	1,068	37	96.65	1,093	359
FIRE COMMISSION	42	38	4	90.48	16	9
FORESTRY DIVISION OF	134	95	39	70.90	24	8
GEOLOGICAL & ECONOMIC SURVEY	46	42	4	91.30	16	5
GLENVILLE STATE COLLEGE	202	181	21	89.60	64	29
<b>GOVERNORS OFFICE*</b>	107	78	29	72.90	66	42
HEALTH & HUMAN RESOURCES	4	4	0	100.00	2	1
HEALTH-BARBERS & COSMETOLOGIST	10	10	0	100.00	8	1
HIGHER EDUCATION CENTRL OFFICE	58	53	5	91.38	38	13
HIGHWAYS DIVISION OF	4,677	3,376	1,301	72.18	1,277	898
HOPEMONT HOSPITAL	184	175	9	95.11	26	14
<b>HOSPITAL FINANCE AUTHORITY*</b>	1	1	0	100.00	1	0
HOUSE OF DELEGATES	53	48	5	90.57	12	7
HUMAN RIGHTS COMMISSION	30	26	4	86.67	17	1
HUMAN SERVICES	3,139	2,867	272	91.33	2,417	1,795
<b>HUTTONSVILLE CORRECTIONS CTR*</b>	350	323	27	92.29	308	287
INSURANCE COMMISSION	323	306	17	94.74	266	140
JOHN MANCHIN,SR. HEALTH CARE C	71	48	23	67.61	6	1
JOINT EXPENSES	141	129	12	91.49	127	116
LABOR DIVISION OF	99	82	17	82.83	13	6
LAKIN CORRECTIONAL FACILITY	148	119	29	80.41	64	52
LAKIN HOSPITAL	167	125	42	74.85	28	16
LIBRARY COMMISSION	48	46	2	95.83	37	19
LICENSED PRACTICAL NURSES BOAR	4	4	0	100.00	4	3
LOTTERY COMMISSION	169	152	17	89.94	115	92
<b>MARSHALL COMM &amp; TECH COLLEGE*</b>	263	198	65	75.29	264	166
<b>MARSHALL UNIVERSITY*</b>	3,129	2,853	276	91.18	3,076	1,911
MARTINSBURG CORRECTIONAL CENTR	69	58	11	84.06	26	24
MILDRED MITCHELL BATEMAN HOSP.	338	277	61	81.95	159	117
MINERS HEALTH SAFETY & TRAININ	137	89	48	64.96	14	8
MOTOR VEHICLES	575	513	62	89.22	275	176
MT OLIVE CORRECTIONAL CTR	316	264	52	83.54	140	128
MUNICIPAL BOND COMMISSION	3	3	0	100.00	3	3
NATURAL RESOURCES DIVISION OF	1,244	756	488	60.77	215	85
NETWORK FOR EDUCATIONAL TELECO	42	37	5	88.10	24	17
NEW RIVER COMM & TECH COLLEGE	266	103	163	38.72	46	23
<b>NORTHERN COMMUNITY COLLEGE WV*</b>	302	236	66	78.15	168	118
NORTHERN REG JAIL & CORR CMPLX	118	85	33	72.03	12	10

# ePayments/Direct Deposit Division



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OCCUPATIONAL THERAPY BOARD OF	1	1	0	100.00	1	1
OFFICE OF THE SECRETARY (TAX)	10	7	3	70.00	6	2
OHIO COUNTY CORRECTIONS	25	22	3	88.00	12	11
<b><u>OIL &amp; GAS CONSERVATION COMMISS*</u></b>	1	1	0	100.00	1	1
OPTOMETRY BOARD OF	1	1	0	100.00	0	0
<b><u>OSTEOPATHIC MEDICINE SCHOOL OF*</u></b>	230	225	5	97.83	193	129
OSTEOPATHY BOARD OF	2	0	2	.00	0	0
PAROLE BOARD	15	13	2	86.67	11	8
PHARMACY BOARD OF	16	15	1	93.75	8	2
PHYSICAL THERAPY BOARD OF	9	6	3	66.67	0	0
PINECREST HOSPITAL	179	131	48	73.18	14	10
<b><u>PORT AUTHORITY*</u></b>	5	5	0	100.00	4	4
PRUNTYTOWN CORRECTION CTR	127	111	16	87.40	35	24
PUBLIC SERVICE COMMISSION	288	260	28	90.28	169	73
RACING COMMISSION	39	31	8	79.49	1	0
RADIOLOGIC TECHNOLOGISTS BOARD	2	2	0	100.00	2	1
REAL ESTATE COMMISSION	11	5	6	45.45	1	0
REGIONAL JAIL & CORRECTIONAL F	859	618	241	71.94	230	201
REGISTERED NURSES BOARD OF	9	9	0	100.00	1	0
REHABILITATION SERVICES	544	495	49	90.99	337	187
SCHOOLS FOR THE DEAF & BLIND	269	190	79	70.63	35	21
SEC OF EDUCATION AND THE ARTS	34	34	0	100.00	24	14
SEC OF MILITARY AFFAIRS AND PU	19	19	0	100.00	13	7
SECRETARY OF STATE	52	51	1	98.08	27	18
SENATE	37	30	7	81.08	13	7
SHEPHERD UNIVERSITY	1,010	637	373	63.07	212	110
SOCIAL WORK EXAMINERS BOARD OF	3	3	0	100.00	2	0
SOLID WASTE MANAGEMENT BOARD	11	11	0	100.00	7	5
SOUTHERN WV COMM & TECH COL.	278	215	63	77.34	134	60
SPEECH LANGUAGE PATHOLOGY AUDI	2	2	0	100.00	2	2
ST MARY CORR COMPLEX	226	194	32	85.84	94	70
STATE BUDGET OFFICE	10	10	0	100.00	10	6
STATE POLICE	1,024	960	64	93.75	636	459
SUPREME COURT	1,235	1,103	132	89.31	677	294
TAX DIVISION	431	375	56	87.01	293	224
TECH REVIEW COMMITTEE	1	0	1	.00	0	0
TOURISM DIVISION WV DEVELOPME	65	60	5	92.31	29	9
<b><u>TREASURERS OFFICE*</u></b>	154	154	0	100.00	149	110
VETERANS HOME	46	40	6	86.96	32	19
VETERINARY MEDICINE BOARD OF	2	2	0	100.00	2	2
WATER DEVELOPMENT AUTHORITY	10	10	0	100.00	7	1

# ePayments/Direct Deposit Division



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WELCH EMERGENCY HOSPITAL	299	164	135	54.85	93	72
WEST LIBERTY STATE COLLEGE	408	272	136	66.67	91	43
WEST VIRGINIA UNIVERSITY	11,841	11,297	544	95.41	2,866	1,543
WILLIAM R. SHARPE HOSPITAL	459	389	70	84.75	215	170
WORKFORCE WEST VIRGINIA	416	379	37	91.11	344	179
WV ABCA	94	94	0	100.00	90	16
WV BD FUNERAL SERV EXAMINERS	2	1	1	50.00	1	0
WV BD PROFESSIONAL SURVEYORS	6	1	5	16.67	1	1
WV BOARD OF FORESTERS	5	1	4	20.00	1	0
WV BOARD OF RESPIRATORY CARE	1	1	0	100.00	0	0
WV CENTER FOR NURSING	3	3	0	100.00	2	2
WV COUNCIL FOR COMM & TECH COL	7	7	0	100.00	3	1
<b>WV DEVELOPMENT OFFICE*</b>	94	94	0	100.00	85	63
<b>WV DIV OF PUBLIC TRANSIT*</b>	9	9	0	100.00	9	8
WV DIV OF VETERANS AFFAIRS	143	129	14	90.21	84	65
<b>WV DIVISION OF ENERGY*</b>	5	5	0	100.00	5	3
<b>WV ECONOMIC DVLPMNT AUTHORITY*</b>	10	10	0	100.00	10	3
WV EDUCATIONAL BROADCASTING	83	75	8	90.36	28	10
WV HEALTH CARE AUTHORITY	37	35	2	94.59	21	8
WV MILITARY AUTHORITY	341	340	1	99.71	203	152
WV NURSING HM ADM LICENSNG BD	6	1	5	16.67	1	0
WV OFFICE OF TAX APPEALS	9	6	3	66.67	6	4
WV PUBLIC RADIO	20	14	6	70.00	2	0
WV STATE COMM & TECH COLLEGE	115	80	35	69.57	35	18
WV STATE RAIL AUTHORITY	20	14	6	70.00	5	3
WV STATE UNIVERSITY	615	397	218	64.55	187	76
WVU AT PARKERSBURG	430	382	48	88.84	95	56
<b>TOTALS</b>	<b>47,100</b>	<b>40,496</b>	<b>6,604</b>	<b>85.98</b>	<b>22,060</b>	<b>13,711</b>

\* Printing of paper NODs has been turned off at the agency level.

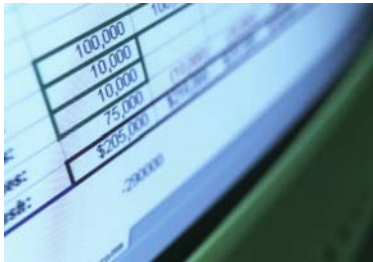
\*\* Users who have logged on within the past 120 days.

# Financial Services Divisions



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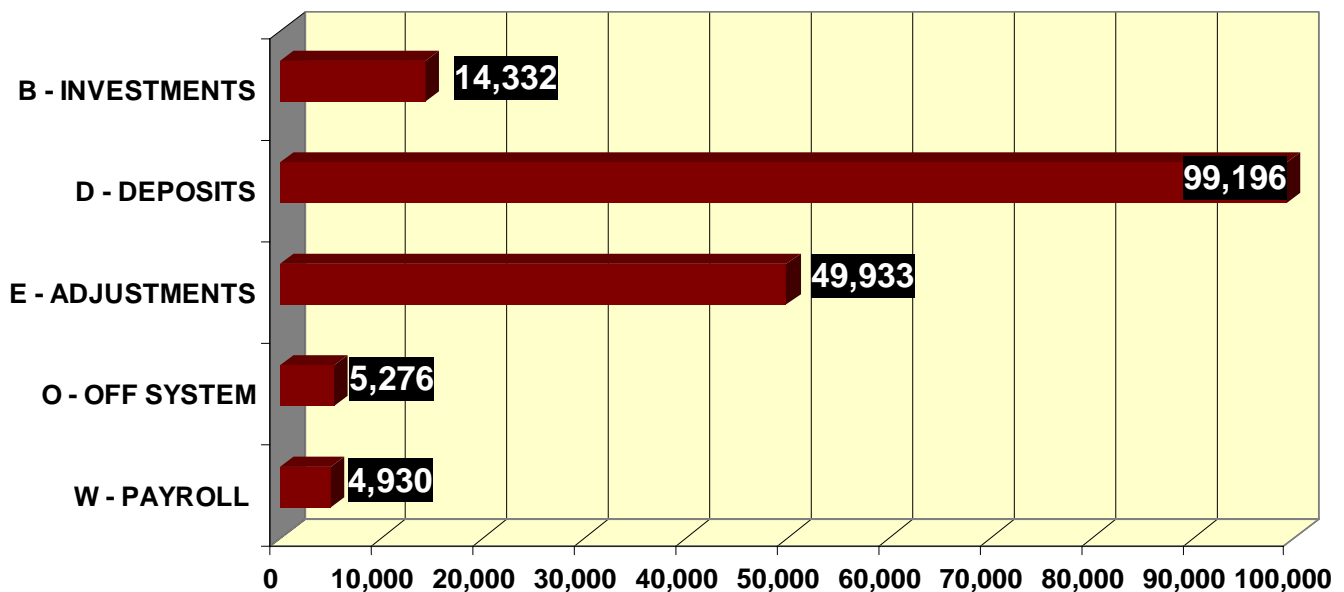
**173,667 non-invoice transactions  
processed and completed!**

## Accounting Division

The State Auditor's Accounting Division helps bring a level of financial accountability to the citizens of West Virginia by ensuring the assets of the State are safeguarded and the financial resources of all State agencies are used in a manner consistent with legislative approval and applicable law.

The Accounting Division is responsible for ensuring timely processing of accounting transactions in order to provide accurate and meaningful financial data to state, federal and private entities. This is accomplished by processing and completing all non-invoice (investments, deposits, adjusting entries, off system and payroll) documents within the financial information management system (FIMS) and through direct oversight of invoice documents through our liquidity monitoring efforts.

## **DOCUMENTS PROCESSED AND COMPLETED (FISCAL YEAR 2008)**





# Financial Services Divisions



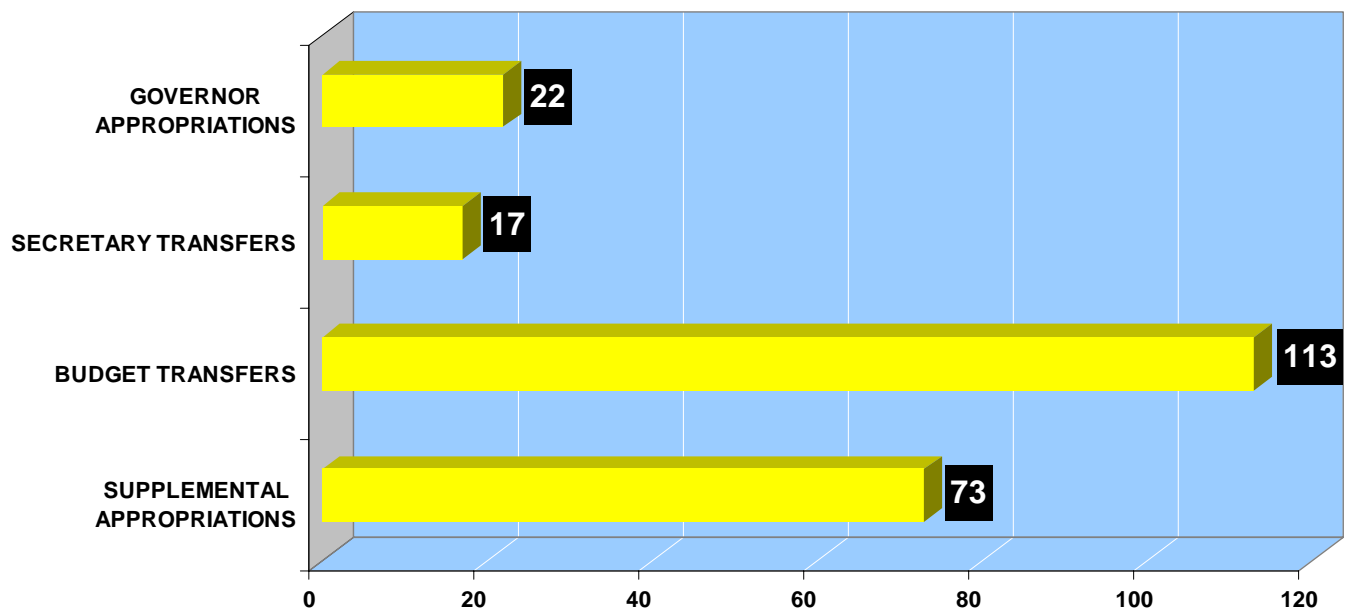
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To ensure state agencies, boards and commissions have the necessary financial information to manage their operations, the Accounting Division prepares and distributes, via the State Auditor's Website, monthly financial reports for every agency within state government. Additionally, the Accounting Division is responsible for preparing the annual "West Virginia State Dollar Report", a cash basis report designed to give the reader an easy-to-understand consolidated statement of the receipts and expenditures of the state.

The Accounting Division is also charged with the maintenance and monitoring of all state level financial data within FIMS. These efforts begin with the actual input of all state level appropriations. From the input of the State Budget Bill, through the entry of all-subsequent appropriation adjustments and re-appropriations, the Accounting Division serves as the point of original entry. Our efforts are further continued through the daily reporting of expenditures and cash balances as well as our responsibility for the creation of all fund ledgers and sub-ledgers within FIMS.

## APPROPRIATION ADJUSTMENTS (FISCAL YEAR 2008)



In order to achieve efficiencies and cost savings, the Accounting Division utilizes new technologies. This division has begun to use electronic requisition for the processing and completing of adjusting entries. Additionally, the Accounting Division is working with the Information Systems and Technology Division to ensure more information is made available to the public via the internet to bring an overall higher level of transparency to the finances of the state.

# Financial Services Divisions



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## General Revenue Appropriation and Fund Balance Analysis As of 12/31/08

Type of Appropriation	Appropriation Amount	Year-to-Date Disbursement	Expended %	Appropriation Balance	Remaining %
Current Year	3,898,995,854.00	1,666,752,055.00	42.75%	2,232,243,799.00	57.25%
Reappropriated	409,626,269.62	90,908,310.40	22.19%	318,717,959.22	77.81%
Surplus	0.00	0.00	0.00%	0.00	0.00%
Total	<u>4,308,622,123.62</u>	<u>1,757,660,365.40</u>		<u>2,550,961,758.22</u>	

The General Revenue Fund balance is currently comprised of four distinct components - Unappropriated Surplus Balance, Unexpended Reappropriations, Unexpended Surplus Appropriations and the Current Year Balance. The State Auditor's Office posts all expenditures to the correct appropriation type in order to maintain the integrity of the components and to ensure that expenditures do not exceed the remaining appropriation balance or the cash balance allotted to the specific component.

### General Revenue Fund Balance

Unappropriated Surplus Balance	17,768,301.07	Represents the running balance of generated surplus from prior years less all surplus appropriations. Balance is available to make additional surplus appropriations.
Unexpended Reappropriations	318,717,959.22	Represents the remaining unexpended balance of reappropriated amounts. Appropriations from prior fiscal years specifically designated by the Legislature to carry over (reappropriate) into subsequent fiscal years.
Unexpended Surplus Appropriation	0.00	Represents the remaining unexpended balance of the current fiscal year's surplus appropriations. Surplus appropriations are made directly from the surplus balance and do not require current year receipts for funding.
Current Year Balance	256,948,045.04	Represents the amount of cash available to fund the current fiscal year's appropriations. Amount is calculated by deducting the total current fiscal year's expenditures from the total year to date receipts.
Total General Revenue Fund Balance	<u>593,434,305.33</u>	Represents the cash and investment balance of the State's General Revenue Fund as of December 31, 2008.

# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## GENERAL REVENUE EXPENDITURES (By Function)

	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>	<u>FY 2005</u>
Personal Services	626,003,541.50	569,244,566.70	529,881,703.70	491,658,731.56
Employee Benefits	533,050,479.00	516,084,642.53	531,258,422.17	530,597,920.50
Current Expenses	303,765,073.51	277,041,603.45	247,891,021.66	245,672,685.83
Repairs and Alterations	4,815,941.52	4,461,794.69	2,918,456.05	2,647,316.46
Asset Purchases or Construction	25,979,176.00	27,139,819.08	22,928,679.12	21,718,894.48
Counties and Municipalities	1,360,874,997.00	1,296,284,125.99	1,274,542,423.92	1,212,073,716.20
Other Disbursements	136,404,306.91	120,022,693.69	112,835,744.87	100,576,056.25
Fund Transfers	886,779,080.89	992,677,511.82	882,007,191.56	841,073,459.34
Total General Revenue Expenditures	<u>3,877,672,596.33</u>	<u>3,802,956,757.95</u>	<u>3,604,263,643.05</u>	<u>3,446,018,780.62</u>

**Personal Services** are salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit. It does not include fees or contractual payment paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads are included in personal services.

**Employee Benefits** are comprised of social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit normally paid by the employer as a direct cost of employment. Of particular interest is the large percentage (68.8%) or (367,262,050) of total Employee Benefits for FY 2008 that relates to Teacher's Retirement System and funded from the State Aid to Schools appropriation.

**Current Expenses** are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, either monthly, quarterly, etc. The largest components of current expenses are "Contractual / Professional Services" (111.6 million), "Miscellaneous" (33.2 million) and "Attorney Legal Service Payments" (23.2 million).

**Repairs and Alterations** are repairs to structures and minor improvements to property which do not increase the value of the capital asset. Expenditures made for repairs to buildings, grounds, and equipment are included in Repairs and Alterations.

**Asset Purchase or Construction** relates to items intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges, and other equipment. These items have an appreciable and calculable period of usefulness in excess of one year.

**Counties and Municipalities** represents remittances to counties and municipalities for statutory distributions. The vast majority of these distributions relate to State Aid to Schools. In FY 2008 for example approximately 94.68% or (1.288 billion) of these expenditures related to State Aid to Schools. Note: Also see Employee Benefits (above) for portion of State Aid to School relating to Teacher's Retirement funding.

**Other Disbursements** represent expenditures made by spending units not specifically identified within the other major categories. Combined - "Payments of Claims" (2.5 million), "Grants, Awards, Scholarships, and Loans" (50.5 million) and "Debt Service" (40.6 million) represented approximately 68.70% of the FY 2008 expenditures under this category.

**Fund Transfers** represent transfers of operating funds/cash from one fund to another not related to any prior expenditure. A large percentage of these transfers relate to the required state matching portion in order to receive Federal funds.

# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## General Revenue Fund Receipts Analysis - as of 12/31/08 (\$ Reported in 000's)

Sources of Revenue	Actual	Estimated	Diff.	Estimate
Business and Occupation Tax	71,110	66,200	4,910	7.42%
Consumer Sales Tax	577,728	601,500	(23,772)	-3.95%
Personal Income Tax	700,671	644,900	55,771	8.65%
Liquor Profit Transfers	7,444	7,070	374	5.29%
Racing Fees	274	430	(156)	-36.28%
Beer Tax and Licenses	4,112	4,120	(8)	-0.19%
Cigarette Tax	56,354	53,100	3,254	6.13%
Estate Tax	(32)	0	(32)	100.00%
Business Franchise Fees	614	700	(86)	-12.29%
Charter Tax	210	100	110	110.00%
Property Transfer Tax	4,962	7,120	(2,158)	-30.31%
Property Tax	3,303	3,130	173	5.53%
Insurance Tax	50,377	49,700	677	1.36%
Departmental Collections	5,298	7,800	(2,502)	-32.08%
Corporate Inc. / Bus. Franchise Tax	132,385	133,500	(1,115)	-0.84%
Miscellaneous Receipts	3,676	461	3,215	697.40%
Miscellaneous Transfers	130	1,600	(1,470)	-91.88%
Interest Income	15,042	11,400	3,642	31.95%
Video Lottery Transfers	515	0	515	100.00%
Severance Tax	229,281	187,400	41,881	22.35%
Telecommunications Tax	166	0	166	100.00%
Smokeless Tobacco Tax	2,887	2,760	127	4.60%
HB 102 - Lottery Transfers	56,819	65,000	(8,181)	-12.59%
Refundable CR. Reimbursement - LTY	374	810	(436)	-53.83%
<b>Total</b>	<b>1,923,700</b>	<b>1,848,801</b>	<b>74,899</b>	<b>4.05%</b>

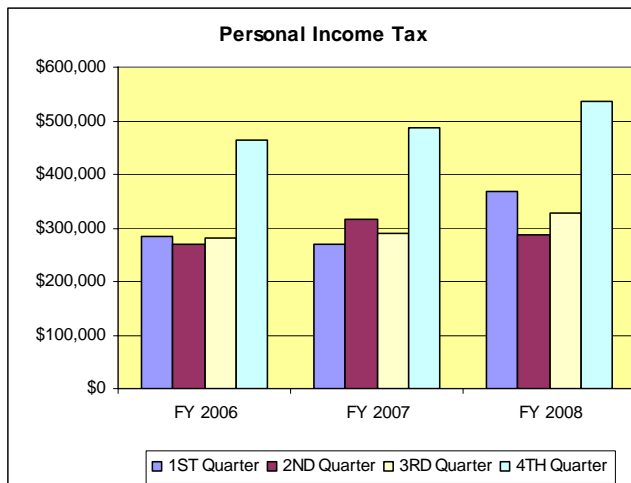


# Financial Services Divisions



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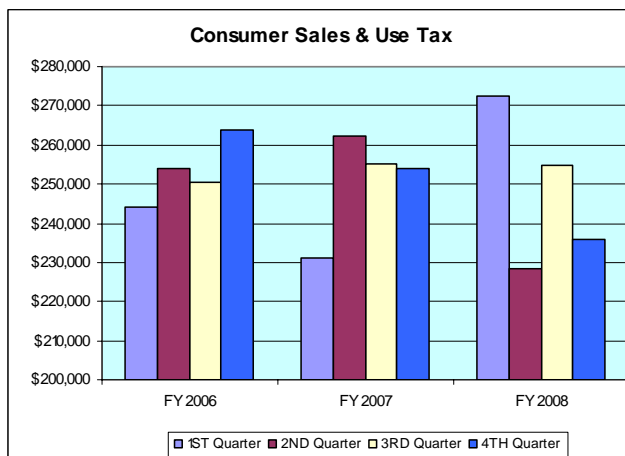
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**Personal Income Tax**  
*Dollars in Thousands*

	FY 2006	FY 2007	FY 2008	FY 2009
1 <sup>ST</sup> Quarter	282,850	269,220	368,772	378,754
2 <sup>ND</sup> Quarter	270,469	315,348	286,897	321,917
3 <sup>RD</sup> Quarter	281,030	290,194	326,275	
4 <sup>TH</sup> Quarter	463,371	485,749	536,802	
<b>TOTAL</b>	<b>1,297,720</b>	<b>1,360,511</b>	<b>1,518,746</b>	<b>700,671</b>

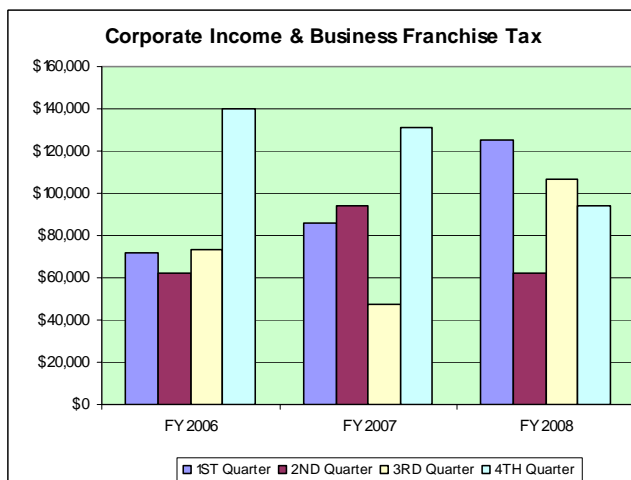
Personal Income Tax revenues are estimated to total \$1,489,900,000 or approximately 38.17% of Fiscal Year 2009 total General Revenue Fund's collections. Fiscal year 2009 estimates show a decrease of \$28,846,000 or approximately 1.89% below Fiscal Year 2008 actual collections.



**Consumer Sales & Use Tax**  
*Dollars in Thousands*

	FY 2006	FY 2007	FY 2008	FY 2009
1 <sup>ST</sup> Quarter	244,069	231,319	272,658	232,918
2 <sup>ND</sup> Quarter	254,162	262,236	228,486	344,810
3 <sup>RD</sup> Quarter	250,379	255,114	254,919	
4 <sup>TH</sup> Quarter	263,841	253,927	235,931	
<b>TOTAL</b>	<b>1,012,451</b>	<b>1,002,596</b>	<b>991,994</b>	<b>577,728</b>

Consumer Sales & Use Tax revenues are estimated to total \$1,180,983,000 or approximately 30.26% of the Fiscal Year 2009 total General Revenue collections. Fiscal year 2009 estimates show an increase of \$188,989,000 or approximately 19.05% over Fiscal Year 2008 actual collections, due almost entirely to the new classification of Use Tax.



**Corporate Income & Business Franchise Tax**  
*Dollars in Thousands*

	FY 2006	FY 2007	FY 2008	FY 2009
1 <sup>ST</sup> Quarter	71,797	86,228	125,084	76,005
2 <sup>ND</sup> Quarter	62,421	93,752	62,207	56,380
3 <sup>RD</sup> Quarter	73,059	47,248	106,668	
4 <sup>TH</sup> Quarter	140,293	131,160	94,058	
<b>TOTAL</b>	<b>347,570</b>	<b>358,388</b>	<b>388,017</b>	<b>132,385</b>

Corporate Income & Business Franchise Tax revenues are estimated to total \$301,100,000 or approximately 7.72% of the Fiscal Year 2009 total General Revenue collections. Fiscal year 2009 estimates show a decrease of \$86,917,000 or approximately 22.40% below Fiscal Year 2008 actual collections.

**NOTE:** These 3 revenue groups were selected because they collectively comprise about 76.15% of the entire fiscal year 2009 General Revenue - Revenue Estimates. The remaining 23.85% is comprised of 22 different revenue sources.

# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## UNAPPROPRIATED SURPLUS BALANCE

### SUMMARY - PFY 2008

Beginning Balance 07/01/07	143,657,346.08
Missed Reappropriations	(1,000,000.00)
Appropriation Holdback Per HB 2007	2,291,063.53
13 Month Expenditures - Paid in July	(38,241,087.57)
Statutory Transfer Out 1/2 of 7/31 Balance to RSRF	(53,363,287.82)
Prior Years Refunds	414,818.94
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	(53,625,984.00)
Ending Balance 6/30/08	<u>132,869.16</u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) #7005

Note: Difference between 6/30/08 ending balance and the 7/1/08 beginning balance below is a result of the year end closeout activities where the PFY 2008 appropriations that were not reappropriated in PFY 2009 become part of the Unappropriated Balance.

### SUMMARY - PFY 2009

Beginning Balance 07/01/08	141,821,481.58
Missed Reappropriations	(1,886,737.31)
Appropriation Holdback Per HB 2007	842,255.46
13 Month Expenditures - Paid in July	(105,527,290.83)
Statutory Transfer Out 1/2 of 7/31 Balance to RSRF	(17,713,893.20)
Prior Years Refunds	159,856.40
Reversal of Transfer Out of 7/31 Balance to RSRF*	75,128.97
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	0.00
Ending Balance 12/30/08	<u>17,770,801.07</u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) #7005

\*Note: Identified missed reappropriation after 7/31 Statutory Balance Transfer

# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## FY 2008 Surplus Appropriations

Detailed by Date

Date	Amount	Legislation	Fund #	Organization Name	Activity #	Activity Name
8/31/2007	44,000.00	HB	209 0101	Governor's Office	097	Unclassified - Surplus
8/31/2007	400,000.00	HB	209 0131	Department of Agriculture	097	Unclassified - Surplus
8/31/2007	200,000.00	HB	209 0186	Department of Administration - Office of Sec.	097	Unclassified - Surplus
8/31/2007	280,000.00	HB	209 0220	WV Public Employees Grievance Board	097	Unclassified - Surplus
8/31/2007	118,260.00	HB	209 0610	Real Estate Division	284	Unclassified - Total - Surplus
8/31/2007	3,300,000.00	HB	209 0256	WV Development Office	097	Unclassified - Surplus
8/31/2007	822,000.00	HB	209 0606	Department of Commerce	097	Unclassified - Surplus
8/31/2007	1,000,000.00	HB	209 0313	Department of Education	097	Unclassified - Surplus
8/31/2007	50,000.00	HB	209 0294	Department of Education & the Arts - Office of Sec.	097	Unclassified - Surplus
8/31/2007	190,000.00	HB	209 0293	Division of Culture and History	097	Unclassified - Surplus
8/31/2007	6,100,000.00	HB	209 0293	Division of Culture and History	677	Capital Outlay Repairs And Equipment - Surplus
8/31/2007	3,000,000.00	HB	209 0403	Division of Human Services	097	Unclassified - Surplus
8/31/2007	250,000.00	HB	209 0430	Department of Military Affairs & Public Safety	097	Unclassified - Surplus
8/31/2007	10,000,000.00	HB	209 0430	Department of Military Affairs & Public Safety	771	Interoperable Communication System - Surplus
8/31/2007	500,000.00	HB	209 0420	Bureau of Senior Services	284	Unclassified - Total - Surplus
8/31/2007	3,330,438.00	HB	209 0596	WV Council for Comm. & Tech. Coll. Ed.	097	Unclassified - Surplus
8/31/2007	1,677,318.00	HB	209 0586	Higher Education Policy Commission System	097	Unclassified - Surplus
8/31/2007	2,000,000.00	HB	209 0586	Higher Education Policy Commission System	452	Marshall School of Medicine - Surplus
3/31/2008	5,000,000.00	HB	673 0403	Division of Human Services	082	Social Service - Surplus
3/31/2008	6,000,000.00	SB	1008 0226	Public Defenders Services	435	Appointed Counsel Fees - Surplus
3/31/2008	499,823.00	SB	1008 0313	State Department of Education	097	Unclassified - Surplus
3/31/2008	5,744,475.00	SB	1008 0317	State Aid to Schools	290	Public Employees' Insurance Matching - Surplus
3/31/2008	200,000.00	SB	1008 0293	Division of Culture and History	097	Unclassified - Surplus
3/31/2008	472,625.00	SB	1008 0300	Educational Broadcasting Authority	097	Unclassified - Surplus
3/31/2008	450,000.00	SB	1008 0310	Division of Rehabilitation Services	097	Unclassified - Surplus
3/31/2008	50,000.00	SB	1008 0400	Department of Health and Human Services	097	Unclassified - Surplus
3/31/2008	133,578.00	SB	1008 0407	Division of Health - Central Office	243	Personal Services - Surplus
3/31/2008	47,116.00	SB	1008 0407	Division of Health - Central Office	250	Employee Benefits - Surplus
3/31/2008	353,220.00	SB	1008 0407	Division of Health - Central Office	097	Unclassified - Surplus
3/31/2008	1,194,131.00	SB	1008 0456	Division of Veterans' Affairs	291	Veterans Nursing Home - Surplus
3/31/2008	100,000.00	SB	1008 0456	Division of Veterans' Affairs	612	Vehicle Purchase - Surplus
3/31/2008	119,000.00	SB	1008 0589	Higher Education Policy Comm. - Admin.	097	Unclassified - Surplus

Total

53,625,984.00

## FY 2009 Surplus Appropriations

Detailed by Date

NONE

# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## PROMPT PAYMENT INTEREST PENALTY

### Calendar Years 1992-2008

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1992	\$0.00	\$457.32	\$692.79	\$0.00	\$0.00	\$0.00	\$27.30	\$183.26	\$869.30	\$311.27	\$229.15	\$3,180.62	\$5,951.01
1993	\$147.30	\$10.21	\$2,560.97	\$296.24	\$620.92	\$542.39	\$1,178.94	\$0.00	\$1,445.93	\$1.42	\$45.31	\$0.00	\$6,849.63
1994	\$1,131.65	\$119.54	\$783.85	\$154.76	\$793.63	\$4.58	\$491.78	\$4,138.62	\$1,484.16	\$0.00	\$144.39	\$1.94	\$9,248.90
1995	\$727.39	\$0.00	\$0.00	\$0.00	\$976.34	\$0.00	\$685.05	\$912.18	\$100.00	\$0.00	\$0.00	\$0.00	\$3,400.96
1996	\$69.19	\$50.87	\$36.55	\$0.00	\$0.00	\$290.68	\$1,916.67	\$0.00	\$0.00	\$45.40	\$0.00	\$0.00	\$2,409.36
1997	\$67.03	\$893.77	\$0.00	\$109.27	\$107.48	\$0.00	\$68.88	\$0.00	\$20.23	\$0.00	\$0.00	\$0.00	\$1,266.66
1998	\$213.76	\$5.75	\$0.00	\$0.00	\$231.05	\$16.16	\$0.00	\$0.00	\$0.00	\$32.11	\$0.00	\$0.00	\$498.83
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83
2000	\$0.00	\$69.22	\$55.20	\$0.00	\$0.00	\$0.00	\$202.85	\$0.00	\$285.91	\$0.00	\$0.00	\$3.29	\$616.47
2001	\$630.08	\$0.00	\$0.00	\$0.00	\$1,967.80	\$1,017.86	\$304.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,919.99
2002	\$0.00	\$703.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.39	\$1,003.13
2003	\$0.00	\$0.00	\$0.00	\$138.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$454.01	\$0.00	\$0.00	\$592.30
2004	\$28.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.45	\$0.00	\$0.00	\$1,257.78	\$1,319.38
2005	\$0.00	\$0.00	\$301.97	\$0.00	\$0.00	\$0.00	\$0.00	\$205.38	\$0.00	\$0.00	\$0.00	\$0.00	\$507.35
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.02	\$0.00	\$0.00	\$122.02
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28
2008	\$0.00	\$0.00	\$0.00	\$100.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.16
<b>TOTAL</b>	<b>\$3,014.55</b>	<b>\$2,310.42</b>	<b>\$4,431.33</b>	<b>\$798.72</b>	<b>\$4,697.22</b>	<b>\$1,871.67</b>	<b>\$7,709.83</b>	<b>\$5,439.44</b>	<b>\$4,238.98</b>	<b>\$966.23</b>	<b>\$418.85</b>	<b>\$4,743.02</b>	<b>\$40,640.26</b>

#### Chapter 5, Article 3, Section 54

Vendors who provide services or commodities to any state agency are entitled to prompt payment of a legitimate uncontested invoice.

A warrant is issued within sixty days after the invoice is received or the services rendered to the state agency.

If payment of the invoice is issued after sixty days, the vendor is entitled to interest calculated from the sixty-first day until the date the payment was received by the vendor.



# Financial Services Divisions



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## Auditing Division

The Auditing Division performs an audit on all requisitions submitted for payment by the state. This includes vendor invoices and employee travel reimbursements from all State spending units. These requisitions are audited for compliance with Title 155 Series 1 "Standards for Requisitions for Payment Issued by State Officers on the Auditor".

In addition to Title 155 Series 1, the Auditing Division's staff must be knowledgeable of the following: State Purchasing Guidelines, Higher Education Guidelines, State Leasing Guidelines, State Budget Office Expenditure Schedule Instructions, W.Va. Code, and the State's centralized accounting system. Due to various violations of the aforementioned guidelines and procedures, the Auditing Division rejected over 13,000 vendor and employee transactions in fiscal year 2008 which prevented the same number of warrants from being issued in error to vendors and State employees. These rejections vary in reason ranging from potentially duplicate invoices to the absence of a receiving report.



*The Auditing Division provides a thorough and accurate payment system to ensure the timely processing of all vendor payments and employee reimbursements.*

The State Auditor's paperless payment process has reduced paper routed through the office. As the program expands to other spending units, physical storage required for paper requisitions will be reduced. Fiscal year 2006 brought about substantial changes in the paper driven process of paying requisitions owed by the State. The State Auditor's Office initiated several pilot programs by which invoice requisitions could be submitted electronically.

By the end of fiscal year 2007, testing was complete and additional spending units were implementing the paperless process. There are over 40 spending units currently participating in the paperless payment process. Spending units submitting invoices electronically are noticing a savings in postage.

The paper process often requires an enormous amount of time retrieving, copying and refiling documentation. This method will reduce time spent by both spending units and State Auditor's Office staff on requests made in accordance with the Freedom of Information Act (§29B-1-3). State Auditor's Office staff, as well as the State's spending units, have the ability to retrieve the supporting payment documentation from their desktops. Members of the Legislative Auditor's Office staff have also taken advantage of this electronic retrieval method of payment documents.

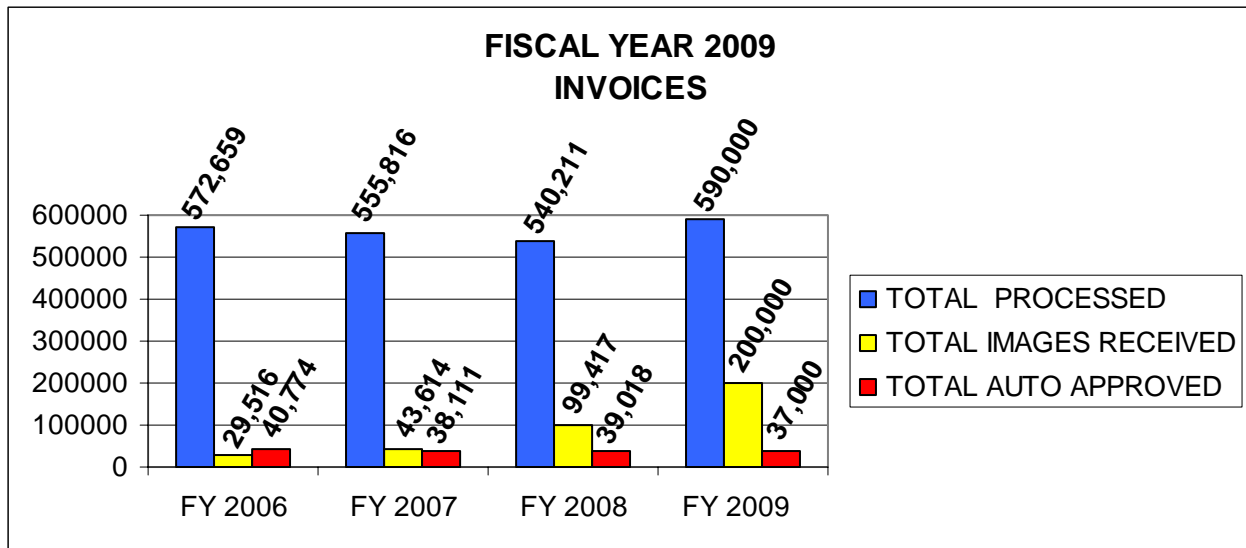
# Financial Services Divisions



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The State Auditor's paperless initiative expanded this fiscal year to include governmental transfers. The Accounting Division now accesses the supporting documentation to these transactions electronically eliminating additional paper and subsequent storage. It is the goal of the State Auditor's Office to eliminate the need for storage of all payment-related paper documents through continued expansion of this project. We have experienced an increase in the overall volume of both paper and imaged invoices. Auto approvals from Marshall University and West Virginia University seem to be decreasing, however, the number of images is on the rise.



## Participating Agencies

Aeronautics  
Agriculture  
Bluefield State College  
Concord College  
Consolidated Public Retirement Board  
Dept. of Health and Human Resources  
Division of Highways  
Division of Natural Resources  
Fairmont University  
Glenville College  
Governor's Office  
Higher Ed Policy Commission  
Homeland Security  
Joint Expenses  
Lottery Commission  
Division of Labor  
Marshall University

Marshall Community & Technical College  
Motor Vehicles  
Municipal Bond Commission  
New River Community & Technical College  
Public Port Authority  
Public Transit  
Shepherd University  
State Police  
State Rail Authority  
Supreme Court  
So. WV Community & Technical College  
Tax Department  
West Liberty College  
Workforce WV  
WV Center for Nursing  
WV Children's Health Insurance Program  
WVNET

WV Northern Comm. & Technical College  
WV School of Osteopathic Medicine  
WV State University  
WV State Community & Technical College  
WVU  
WVU Institute of Technology  
WVU @ Parkersburg



## **Imaging Division**

In an ongoing effort to convert paper documents to electronic files, the Imaging Division consists of four employees who provide imaging services for Accounting, Auditing, County Collections, ePayments, Payroll and Securities Divisions. As part of the State Auditor's commitment to transparency in government, the Imaging Division has worked closely with our Information Systems and Technology Division to provide web access to many of the public documents contained in our imaging database.

The Imaging system was installed in 1992 and last upgraded in January 2007. This upgrade moved the images to the latest technology, EMC Centera disk drives, which have greater speed and flexibility than the previous optical disk system.

**1,000,000 Documents Imaged, Indexed and/or Stored**

**Over 26 Multi-functional Document Classes**

**Over 250,000 Vendor Invoices**

The Imaging Division is responsible for designing and creating form screens and document classes for various divisions within the State Auditor's Office such as:

Accounting – Adjusting Entries and Signature Sheets

Auditing – State Contracts, Building Leases, Purchase Orders, Highway Estimates, and Signature Sheets

County Collections – Deeds and Land Sale Documents

ePayments – Direct Deposit Authorizations Forms

Payroll – Bonds, Garnishments, User Code Requests, and Security Signatures

Securities Division – Broker Filings, Enforcement Files, Investment Advisor Filings, and various registrations

# Purchasing Card Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

[www.wvsao.gov](http://www.wvsao.gov)

The Purchasing Card Division is staffed with 16 employees consisting of two Certified Public Accountants (CPA) and two Certified Purchasing Card Professionals (CPCP). There are currently three employees of the State of West Virginia that have successfully obtained the CPCP certification, two of which are employed by the State Auditor's Office.

In 2006, the National Association of Purchasing Card Professionals (NAPCP) proudly announced the "Certified Purchasing Card Professional" (CPCP) certification program. The CPCP credential is awarded to Purchasing Card professionals who have demonstrated experience and understanding of the body of knowledge necessary to administer a Purchasing Card program. This credential focuses on individual skills and knowledge of specialized Purchasing Card functions. Achieving this designation allows Purchasing Card professionals to be recognized for their distinguished level of expertise.

Professional recognition distinguishes individuals as having mastered the relevant body of knowledge and shows a commitment to the industry. It defines the benchmark standard for professionals in the P-Card industry and provides evidence to employers that you have been examined by a certifying organization. It also establishes the level of knowledge required to administrate a program and encourages personal and professional growth. Certification differentiates those that are knowledgeable, trained, competent and dedicated to their profession.

## **State Purchasing Card Program**

The Purchasing Card is the preferred method of payment for the procurement of eligible goods and services. It offers agencies and other spending units an efficient method for streamlining the payment process. Employees of the State of West Virginia may obtain a purchasing card by contacting the purchasing card coordinator within their agency. Individuals must be trained and agree to follow Purchasing Card Policies and Procedures before a purchasing card will be issued.

The Purchasing Card Program offers agencies an efficient method of payment while continuing to meet established internal controls for the procurement and payment of goods or services. It reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment to the charge card vendor; suppliers are paid directly by the card issuer within three business days.

For fiscal year 2008, the Purchasing Card Program processed in excess of 600,000 transactions totaling approximately \$263 million with an average transaction amount of \$439.35. Studies obtained by the NAPCP estimate the transaction cost of a traditional purchase order and payment process range from \$50 to \$250 per expenditure.

By utilizing the purchasing card as a payment mechanism, the efficiencies provided result in savings ranging from 55% to 90% of this transactional cost. Using these estimates, the



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Purchasing Card Program for fiscal year 2008 netted the State of West Virginia between \$16.5 million and \$135 million in cost avoidance savings. The purchasing card provides additional savings beyond the cost avoidance savings previously discussed. These savings are from the following areas:

- Discounts on the cost of goods or services provided to the State directly attributable to prompt payment with the purchasing card.
- In past years, the State received a higher bond rating which saved additional monies because one of the main considerations to re-evaluate the State of West Virginia to a higher bond status was how obligations are paid in a timely manner. Specifically mentioned was the use of the State's Purchasing Card.
- The State realized additional savings in the timely delivery of goods and services, directly attributed to prompt payment from the use of the purchasing card.

The use of the purchasing card has allowed the State of West Virginia to become a better business partner. With its cost avoidance and prompt payment efficiencies, it is receiving additional interest from vendors desiring to transact business with the State. This allows West Virginia to be more competitive in selecting business partners, most certainly allowing the State to be more selective when considering cost of goods or services and the timely delivery of such goods.

# Purchasing Card Division



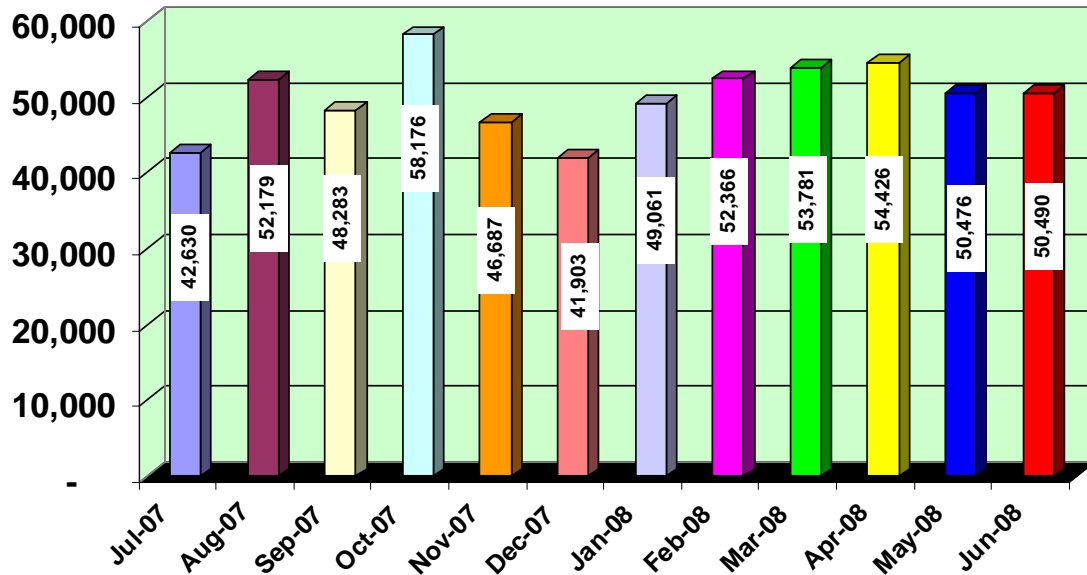
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The charts below represent monthly transaction volumes and monthly dollar amounts for the period July 2007 to June 2008:

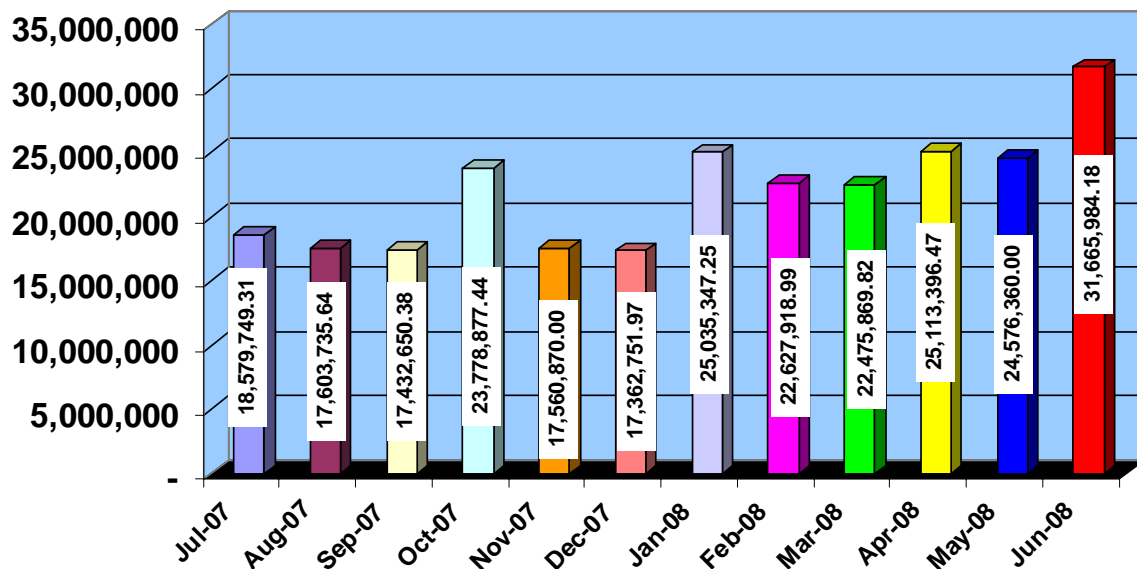
## Monthly Transaction Volume

July 07 - June 08



## Monthly Total Dollar Amount

July 07 - June 08



# Purchasing Card Division



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For the Purchasing Card Program to continue to maintain its high acclaim and cost avoidance savings, we must continue to have aggressive and ongoing monitoring in addition to appropriate individual agency requirements.

In order to ensure proper monitoring and enhance the internal controls, the Program utilizes a wide variety of resources, technology and participant requirements, including but not limited to the following:

- The Program continues its review and post-audit processes. It also utilizes more than 25 standard reports for the monitoring of transactions that have been made available to each respective agency. The Purchasing Card Audit section briefly suspended its evaluations of State agency purchasing card programs in order to develop a purchasing card internal controls workshop that would assist agencies in designing, evaluating and documenting their internal controls. Internal control workshops were held across the State for all agencies. The Purchasing Card Audit section will continue to revise its audit process and related procedures to keep pace with the ever changing dynamics of the Program. Management reports, issued by the Purchasing Card Audit section, focus on advising and supporting agency efforts in developing appropriate internal controls over their operations.
- Each agency Coordinator receives credit usage, sales tax, transaction decline and account change reports on a daily basis for internal monitoring. In conjunction with agency Coordinators, the Purchasing Card Division completes on a biennial basis, a utilization and credit analysis of each agency. This analysis is used to determine that each cardholder's credit and transaction limits are in-line with their individual job responsibilities and requirements to reduce the potential risk of fraud for the State of West Virginia.
- The State Auditor's Office Purchasing Card Division continues to monitor and enhance the web-based training module. This type of training allows a much more efficient and comprehensive training program which not only includes Purchasing Card Policies and Procedures, but also topics such as ethics and budget responsibility that have not been readily available to state employees in the past.
- Purchasing Card Coordinators from all agencies receive required annual training that includes one hour of ethics instruction. Applicants who become new cardholders must take the required training and be successfully tested before a purchasing card will be issued.
- All current cardholders are required to complete three hours of refresher training every two years. This training includes: Purchasing Card Policies and Procedures, travel guidelines, one hour of ethics training, and the use of purchasing cards for emergency response. All purchasing card training must be approved by the State Auditor.
- Each account is required to be reconciled monthly by the individual cardholder and approved by his or her coordinator. Reconciliations may be completed electronically using approved

# Purchasing Card Division



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reconciliation software. By January 1, 2010, all spending units are required to begin reconciling electronically. This allows the reconciliation process and account coding to be performed at the transaction level.

- Over 90% of state agencies and higher education institutions participating in the Purchasing Card Program use some portion of the technology made available with the purchasing card in order to maximize the agency's efficiency in processing payments and transaction reconciliation, as well as for reporting to enhance internal controls and accountability by utilizing the data that is passed with each transaction.

## Training Progress Report

Since 2005, the West Virginia State Auditor's Office has utilized a web-based training center in addition to traditional face-to-face training sessions to certify various users of the State Purchasing Card Program. The training center provides courses and tests for all cardholders and coordinators in state agencies, institutions of higher education, and national guardsmen utilizing the emergency purchasing card for declared states of emergency.

The Purchasing Card Division has dramatically increased training provided to cardholders both for the initial application process and those current cardholders receiving biennial training to maintain certification. Biennial training is mandatory for every cardholder to continue using the West Virginia State Purchasing Card.

From March 2005 through June 2008, more than 6,000 cardholders, new purchasing card applicants, spending unit coordinators and sub-coordinators successfully trained and completed the basic knowledge test using the web-based center. This number is most attributable to cardholder biennial training, with more than 260 spending unit coordinators and sub-coordinators receiving training through the center in fiscal year 2008.

Training is verified by means of a certificate issued by the training program bearing the name of the trainee and the course used for training. Each certificate includes the date and time the testing took place, as well as a unique identification number for the test that was issued to that trainee.

In addition to training for cardholders, the State Auditor provides annual training that is required for the agency spending unit coordinators. This training must be completed in order for the agency/institution of higher education to be eligible to participate in the Program.

# Purchasing Card Division



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## Financial Institution

Citi was awarded the bank provider contract in April 2006 and was renewed for two additional years in November 2008, with VISA as the card brand. As one of the world's largest banks, Citi offers the State of West Virginia various software and reporting tools, but most notably is Citi's *Fraud Early Warning* system. The system contains various fraud profiles and queues that transaction activity is measured against. Because of their experience and expertise in this market, Citi's fraud rates are less than half of the industry average. In addition to the technological aspect of fraud detection, Citi focuses on five main areas of detection and prevention: proper identification of service users, authorization, confidentiality of data, accountability, and incident detection and response. In addition to Citi, VISA offers the State \$100,000 of coverage per cardholder for fraud and other transactions that do not benefit the State directly or indirectly.



# Purchasing Card Division



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## Purchasing Card Statistics Fiscal Years 2003 - 2008

### DOLLAR VOLUME

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
JULY	\$8,277,657.11	\$8,439,998.72	\$9,387,822.74	\$10,154,052.53	13,229,624.72	18,579,749.31
AUGUST	9,242,977.86	9,270,376.79	11,151,645.63	12,567,768.71	15,527,669.61	17,603,735.64
SEPTEMBER	9,310,983.50	9,559,679.24	11,208,115.37	12,898,258.54	15,218,784.03	17,432,650.38
OCTOBER	9,762,523.75	10,671,097.76	11,832,994.47	12,822,755.81	15,672,353.75	23,778,877.44
NOVEMBER	8,238,589.76	8,180,264.92	10,118,941.28	11,232,374.12	13,656,079.25	17,560,870.00
DECEMBER	6,807,640.25	8,106,243.83	11,071,810.18	12,062,294.83	13,296,704.25	17,362,751.97
JANUARY	8,165,923.90	9,069,080.05	11,127,708.67	13,861,551.36	16,729,110.39	25,035,347.25
FEBRUARY	7,792,532.85	9,479,869.64	11,030,073.34	12,101,306.13	16,102,483.08	22,627,918.99
MARCH	8,963,475.07	10,595,068.15	12,327,913.96	15,732,359.90	16,059,816.17	22,475,869.82
APRIL	8,561,029.42	10,320,907.51	11,738,428.48	11,727,809.14	15,572,418.09	25,113,396.47
MAY	9,198,632.66	10,763,477.27	12,236,772.11	13,048,546.00	14,661,619.83	24,576,360.00
JUNE	<u>9,398,188.75</u>	<u>10,403,477.38</u>	<u>11,778,036.50</u>	<u>14,473,810.61</u>	<u>15,587,588.14</u>	<u>31,665,984.18</u>
TOTAL	\$103,720,154.88	\$114,859,541.26	\$135,010,262.73	\$152,682,887.68	\$181,314,251.31	\$263,813,511.45

Source: IS&C

### TRANSACTIONS

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
JULY	37,648	36,230	37,524	37,428	39,985	42,630
AUGUST	40,834	38,785	48,096	48,243	49,732	52,179
SEPTEMBER	41,673	41,386	46,361	48,623	47,071	48,283
OCTOBER	43,297	44,230	44,712	46,771	52,206	58,176
NOVEMBER	36,124	34,561	41,319	41,951	42,500	46,687
DECEMBER	29,326	32,827	42,309	41,024	39,769	41,903
JANUARY	37,781	37,168	43,476	44,959	48,418	49,061
FEBRUARY	34,778	39,557	43,411	44,548	46,703	52,366
MARCH	39,938	45,713	47,937	51,800	51,265	53,781
APRIL	38,596	43,543	46,860	41,895	48,481	54,426
MAY	39,287	41,851	45,132	45,928	47,234	50,476
JUNE	<u>38,696</u>	<u>38,449</u>	<u>41,957</u>	<u>44,463</u>	<u>44,077</u>	<u>50,490</u>
TOTAL	457,978	474,300	529,094	537,633	557,441	600,458

Source: IS&C

### AVERAGE PER TRANSACTION

<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
\$226.47	\$242.17	\$255.17	\$283.99	\$325.26	\$439.35

# Purchasing Card Division



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## Top 100 Purchasing Card Vendors Fiscal Year 2008

<u>Vendor Name</u>	<u>Total Spend</u>	<u>Vendor Name</u>	<u>Total Spend</u>
1 Brick Street Mutual Insurance	13,257,137.59	51 AT&T Mobility II LLC	630,033.62
2 Cargill Inc	9,651,485.74	52 Lusher Trucking Co Inc	628,923.25
3 West Virginia Paving Inc	7,958,535.19	53 Guttman Oil Co.	620,275.35
4 Officemax Corporate	4,461,041.57	54 Fairfax Materials, Inc	618,722.69
5 U.S. Foodservice Inc.	3,962,481.65	55 Flint Trading Inc	612,136.53
6 J F Allen Company	3,621,289.20	56 Enterprise	611,935.55
7 Greer – Accounting	2,593,057.42	57 Camden Materials	604,574.06
8 Dell Marketing L.P.	2,331,188.10	58 Jefferson Asphalt	604,302.51
9 Wendlings Foodservice	2,157,200.56	59 AF Services, Inc.	601,784.45
10 WV Prison Industries	2,103,843.90	60 Charleston Newspaper	579,288.99
11 MMM-Martin Marietta Aggregates	1,932,208.49	61 Delta Airlines Inc	558,688.22
12 Office Depot	1,876,288.51	62 Unisource Worldwide Inc	557,581.13
13 Liberty Distributors, Inc.	1,779,007.28	63 Dobson Communications	540,313.00
14 Gordon Food Service Inc	1,646,999.53	64 Roach Energy	537,828.03
15 WW Grainger	1,573,056.60	65 Ricoh Americas Corp	527,328.34
16 Lowes Companies, Inc.	1,560,448.86	66 Airgas Mid America Inc	519,527.24
17 Capitol Business Interior	1,483,325.51	67 The McGraw-Hill Co/EPPG	512,990.57
18 Dell Computers	1,478,654.89	68 Monogahela Power Company	504,064.42
19 Meadows Stone & Paving Inc	1,344,069.80	69 WV Treasury	497,165.73
20 WVU Printing Services	1,327,524.89	70 Marriott Int'l	494,952.08
21 Ricoh Americas Corp.	1,309,706.68	71 Scottsdale Plaza Resort	482,150.50
22 Pomeroy Computer Resource	1,216,355.47	72 WVNCC-Wheeling-BKSTR#2160	481,932.91
23 Walmart Stores Inc	1,178,313.67	73 CWC Chemical Inc	479,783.40
24 Compass Minerals Int	1,149,884.32	74 City of Morgantown-Finance	475,246.87
25 West Virginia Tractor Co	1,144,844.73	75 Amazon.Com	474,607.03
26 Komax LLC	1,096,303.63	76 American Asphalt	472,183.62
27 Boxley Aggregates of WV	1,033,566.97	77 Seneca Medical Inc	469,938.15
28 Mountaineer Gas	1,010,999.31	78 IBM/Lenovo (United States)	466,297.43
29 State Electric Supply Co	1,009,367.52	79 Broughton Foods LLC	462,739.68
30 Pounding Mill Quarry	918,423.40	80 MU Bookstore #0419	460,660.55
31 CDW Government	912,761.12	81 Casto Technical Svcs Inc	458,748.37
32 Appalachian Tire Products Inc	903,729.16	82 Bob Barker Company Inc	451,309.11
33 Harris Oil Company Inc	867,393.21	83 VWR International Inc	447,368.58
34 Waste Management, Inc.	840,544.81	84 Cebridge Connections	439,897.04
35 Xerox Corporation	813,210.44	85 Fairplain Tractor Sales Inc	427,632.34
36 Morgantown Printing And Binding	809,884.14	86 Aarons Products Inc	422,421.82
37 Winans Services	809,834.48	87 Matheny Motor	417,317.74
38 Staples Inc	808,921.91	88 Contech Construction Prod	407,867.67

# Purchasing Card Division



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39	Lenovo US Inc	804,147.90	89	Shamblin Stone Inc	405,596.17
40	Belmont Aggregates Inc	796,668.78	90	W.Va Electric Supply Co	403,841.56
41	Apple Computer, Inc.	784,574.69	91	Central Supply Company	403,511.64
42	WVU Sabo-Lair	756,689.09	92	Allied Waste North Am	398,780.17
43	Coca Cola Bottling Co	742,868.84	93	Fisher Scientific Co. LLC	393,400.57
44	Milestone Contractors LP	737,759.18	94	Ecolab	393,028.29
45	WV Association of Rehab Facilities	704,470.96	95	Jackson County Development	390,030.67
46	Central Cab Company	702,918.38	96	Leslie Equipment Co	380,293.59
47	Middletown Tractor Sales	671,945.89	97	Potomac Construct Ind Inc	375,944.56
48	WVU Facilities And Services	655,400.89	98	Thomson Learning, Inc.	373,595.49
49	US Airways Inc	647,075.19	99	Reinhart Food Service LL	371,754.53
50	Contemporary Galleries WV	645,071.22	100	Valley Inc	365,436.62

# Purchasing Card Division



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## Local Government Purchasing Card Program

The Local Government Purchasing Card Program was developed to bring all local government entities into a single purchasing card program and replace the various card types existing today across county and municipal governments. Offering all local government entities the opportunity to be part of one single purchasing card program will allow them to achieve the highest possible rebate back to the local governments.

The Local Government Purchasing Card Program is conducted so that procedures and internal controls for the procurement and payment of goods and services are made more efficient. Local government entities utilize the purchasing card for regular routine payments and travel as well as emergency payments.

The Operations section of the Local Government Purchasing Card Division promotes the use of electronic processes of the purchasing card program. The section provides assistance to the local government entities in developing policies and procedures, internal controls, maintenance of accounts, fraud monitoring as well as customized usage reports.

### Training

In partnership with United Bank, the Local Government Purchasing Card Division assists the local government entities in the development of a training program as well as administer training, if requested. Training is based on the minimum requirements to participate in the program which are derived from the policies and procedures governing the entity's program.

### Financial Institution

United Bank Inc., (United) West Virginia's Bank, was awarded the Local Government Purchasing Card contract in May 2008, with VISA as the card brand. United, the largest headquartered company in the State is totally committed to the State of West Virginia. They have assigned a team of highly experienced professionals to this program who will continually deliver the service, technology and support that will allow the program to grow. United is committed to ensuring that the State Auditor's Office and local government entities receive maximum value from the program. Therefore, key personnel are available 24/7 to handle any issues that may arise.

United takes pride in their technology and ability to deliver information to meet the needs of the local government entities and the State Auditor's Office. They provide, at no cost to the State or Local Government, a sophisticated and robust web-based solution called D.Cal. D.Cal is automatically pre-populated with transaction data, reducing the need to pass data files to the client. D.Cal provides online access to procurement transactions. It also provides the tools to analyze spend, reclaim tax, and automate the tax coding and cost coding of purchasing card

# Purchasing Card Division



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transactions, and cost allocation and ERP integration. Transaction information is available both at a cardholder level and at a program level.

United uses *Falcon*, a neural network that calculates a score or grade for every transaction. With *Fraud Predictor Plus*, the potential fraud score is adjusted to represent merchant data, as well as cardholder transactions. This formula leads to better accuracy and reliability of "scoring" each transaction as a possible fraudulent transaction. *Fraud Predictor Plus* has achieved remarkable results in helping card issuers reduce fraud losses due to the fact that merchant profiles have been added to the variables reviewed. In addition to protection provided by *Falcon*, United also utilizes an exclusive add-on feature to *Falcon* called the *Virtual Analyst* (VA). The VA automatically takes action on accounts meeting the high risk criteria without human intervention. United has experienced a drastic reduction in fraud losses, which is directly attributed to the use of *Falcon* and the *Virtual Analyst*.

Visa also provides \$100,000 in Visa Liability Waiver Protection Coverage, at no cost to the local government entity or the State of West Virginia.



# Information Systems and Technology Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The Information Systems and Technology Division is responsible for Data Center operations, Application Development, and Client Services.

The Information Systems & Technology Division (IS&T) supports the business processes and functions of the West Virginia State Auditor's Office. IS&T provides the technical infrastructure to support the State Auditor's mission of improving the efficiency and business practices of state government. IS&T strives to not only provide the information needed to run the different operating divisions of the State Auditor's Office (e.g. Accounting (FIMS), Payroll (EPICS), Land, Purchasing Card, Securities, etc.), but to also continually enhance the exchange of information between the State Auditor's Office and many other entities, including: state agencies, business, county and local governments, commercial entities and the public.

The areas of responsibility for this Division include:

- Data Center Operations
- Application Development (EPICS and FIMS Support, and the development of web ePortal Applications)
- Client Services (Desktop and Help Desk support)

## Data Center Section

The data center consists of four employees who operate in two shifts. In June 2008, the State Auditor's Office was able to eliminate a third shift due to the implementation of a faster mainframe, disk and virtual tape library (VTL). Data Center responsibilities include:

- Operation of Unisys Enterprise Server and execution of EPICS Payroll and FIMS Accounting System applications.
- Synchronization and transfer of accounting files with the West Virginia Office of Technology.
- Printing of all state warrants including: payroll, direct deposit notices, vendor, Health and Human Resources, Workers' Compensation, income tax refunds, and W-2 forms.
- 1.7 million warrants (checks) were printed in 2008, a decrease from 1.9 million in 2007.
- Maintain logs of all backups which include mainframe files, databases (Oracle, DMSII, and SQL), and server files. There are two copies of back-up tapes moved off-site nightly to ensure a copy of the files are available in the event of a disaster. Additionally, back-ups are replicated to the disaster recovery site in the State Auditor's Office Clarksburg location.

- Maintain logs for all warrant and control numbers, either destroyed or disbursed and documentation of all procedures used daily in our data center for the disaster recovery project.

## **Application Development Section**

The Application Development Section consists of seven programmers. Activities include the ongoing support and maintenance of the EPICS Payroll and FIMS (accounting) systems, as well as the development of web-based applications for the State Auditor's Office business divisions (County Collections, Securities, Purchasing Card, etc.).

## **Client Services Section**

The Client Services Section consists of four employees, two of which are A+ Certified. The A+ Certification is vendor neutral and consists of two exams. To pass, you must demonstrate knowledge of installing, configuring, upgrading, troubleshooting and repairing computer systems. Earning an A+ certification means that the individual possesses essential knowledge and skill of all aspects of the computer industry. The Client Services section supports approximately 180 users including 40 located throughout West Virginia from our Chief Inspector Division.

This section supports three locations: two in Charleston and one in Clarksburg, West Virginia. This section also supports security, four domain servers, eight web servers, two email servers, a windows-based imaging system, a VMware environment that supports 35 virtual servers on one enterprise class server, and all active devices (switches, hubs, routers, VPN concentrators and firewalls).

This section is responsible for all documentation, updates and testing of disaster recovery procedures currently in place as well as helpdesk functions whether it is an internal or external request to be performed by Computer Networking or other divisions within our office. This section also supplies hardware and software support.

## IS&T's 2008 Calendar Year Highlights

- Backups of all systems are now "operator unattended".
- Implemented a "Green Policy" within the State Auditor's Office.
- Reduced the number of physical servers in use in the Data Center. There are now over thirty-five "virtual servers" running on one physical server, resulting in savings to West Virginia taxpayers in terms of reduced hardware and software costs. There are also savings related to the reduction in power and air conditioning requirements.
- Redesign of the State Auditor's Website to enable users to locate needed reference materials quickly and easily. The enhancements include a more user-friendly interface and streamlined navigation.
- Upgraded to a "metered" Enterprise Server to support EPICS and FIMS. Payment is based upon actual usage of MIPS (*Millions of Instructions per Second*).
- Implemented a Disaster Recovery System at the State Auditor's Office Clarksburg location.

# Chief Inspector Division



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The State Auditor is ex-officio Chief Inspector and Supervisor of Public Offices in West Virginia. Responsibilities include: conducting financial audits, providing training and technical assistance, overseeing the audit procurement process for 55 counties, 55 school boards, 55 magistrate courts, 232 municipalities and over 350 other local governments. The Chief Inspector also formulates and prescribes a system of accounting for all local governmental offices and agencies.

The Local Government Services section of the State Auditor's Office approves the budgets for all counties and municipalities and the property tax levy rates for all counties, municipalities and school boards. The Chief Inspector Division operates on a revolving fund with revenue derived solely from charging local governments for services. These charges are based on the actual costs of providing the services, including personnel expenses, travel, training and equipment.



The State Auditor's Chief Inspector Division oversees the audit procurement process for **55** counties, school boards, magistrate courts, **232** municipalities, and over **350** other local governments.

## Conducting Financial Audits

This is the primary function and revenue source of the State Auditor's Chief Inspector Division. The Chief Inspector Division maintains a staff of 30 to 35 professional audit inspectors who are supported by nine senior management members and a clerical staff of four to six individuals. The Chief Inspector Division issued over 330 reports related to audits and other types of services generating \$2,902,040 in revenues during the time period of July 1, 2007 to June 30, 2008. The following types of services were performed:

- **Financial and Compliance Audits** – this is the most common type of engagement performed. Audit procedures are designed to fulfill the requirements set forth by *Government Auditing Standards* issued through the General Accounting Office by the Comptroller General of the United States.
- **A-133 Single Audits** - this type of engagement is performed when the local government expends \$500,000 or more in federal funds during a fiscal year. Procedures are designed to meet the requirements for financial and compliance audits as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Circular A-133 audits typically must be issued within nine months after the end of the fiscal year in order to meet federal requirements.

# Chief Inspector Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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- **Review of Financial Statements** – this type of engagement is performed when there is not an audit requirement for the entity. Audit requirements for a particular entity type may be contained in state or local law. Additionally, audit requirements can exist for particular entities through debt or contractual arrangements such as financing or grant agreements. Reviews are performed in accordance with standards established by the American Institute of Certified Public Accountants and are less comprehensive than audits of financial statements.
- **Reconstruction of Financial Records** – In some instances, local governmental entities do not prepare adequate financial statements. Therefore, a reconstruction of available records must be conducted by Chief Inspector Division staff in order for an audit to properly proceed.
- **Management Advisory Services** – this includes all other types of services provided to our clients such as: 1) Agreed-upon procedures to determine the extent of fraudulent activity, 2) GASB 34 conversions, 3) Consultation engagements and 4) Agreed-upon procedures for Magistrate Court Systems.

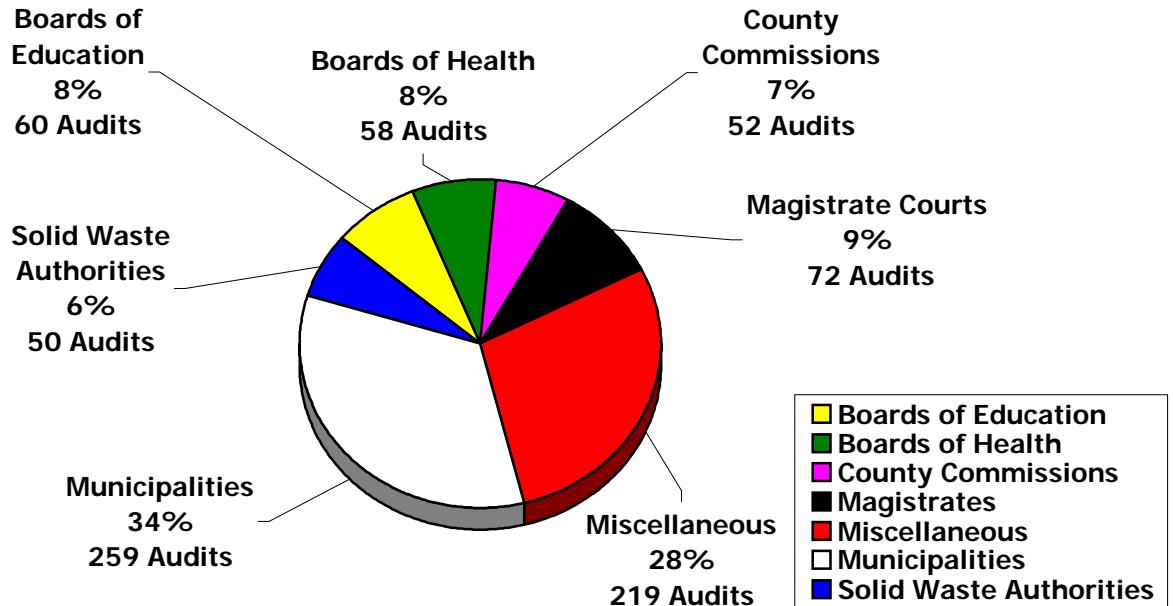
## External Peer Review

In conjunction with professional standards for conducting audits in accordance with *Government Auditing Standards*, this office participates in the National State Auditors Association's Peer Review Program. This program is designed to ensure that audit agencies are meeting professional standards and that agencies have adequate quality control systems in place. In the last report, issued October 2006, the Chief Inspector Division received an unmodified report.

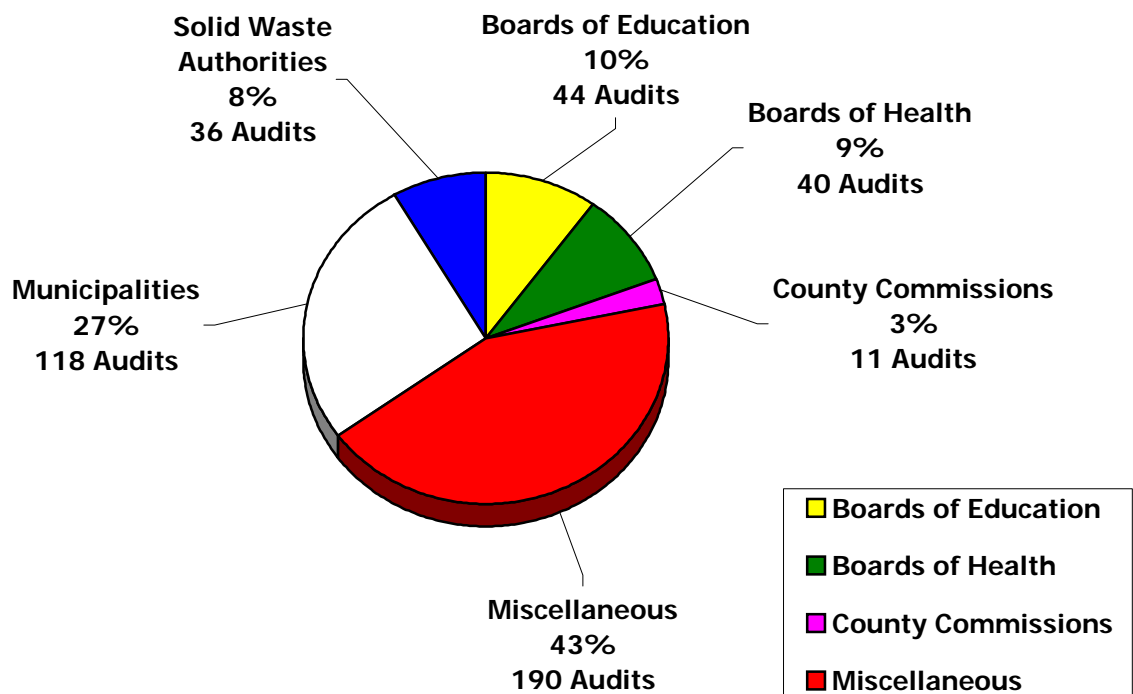




## CID & CPA Audits Issued by Entity Type July 2007 - June 2008

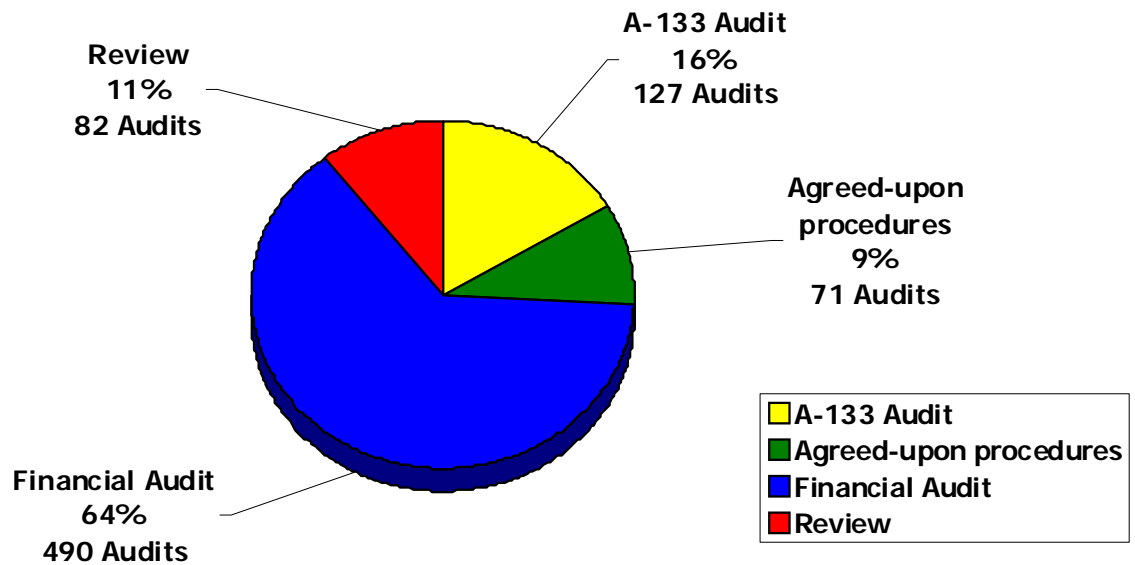


## CPA Audits Issued by Entity Type July 2007 - June 2008

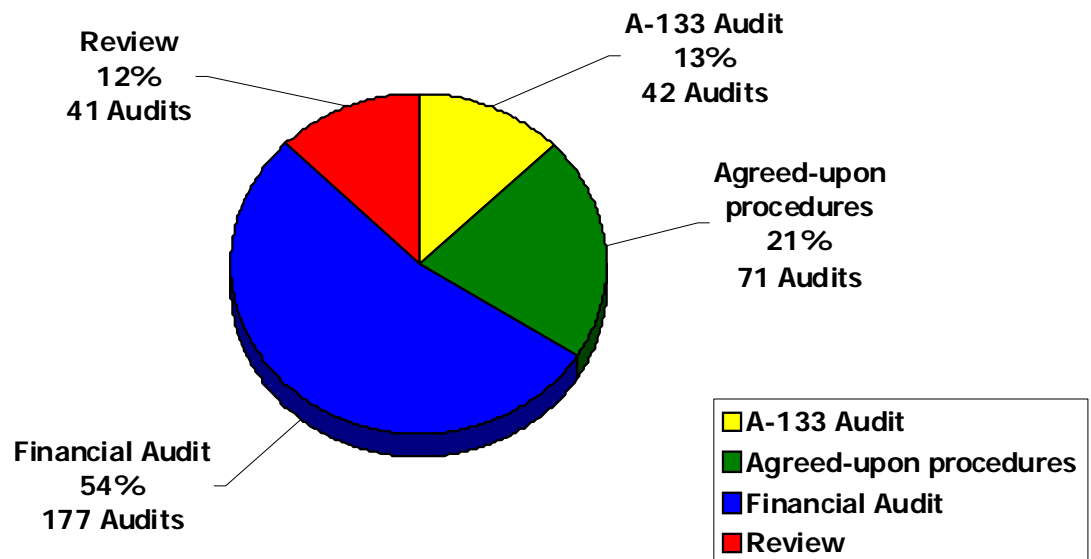




**CID & CPA Audits Issued by Audit Type  
July 2007 - June 2008**

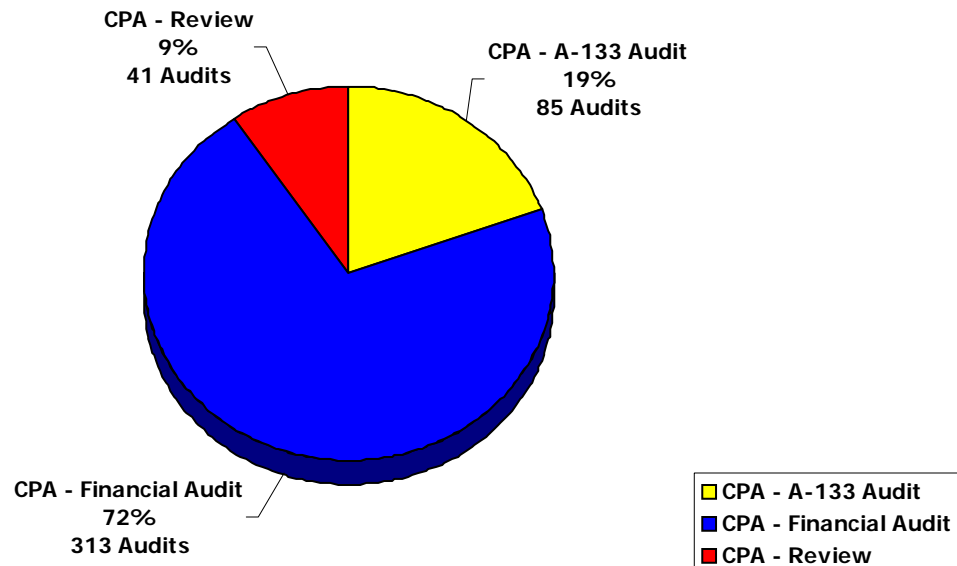


**CID Audits by Audit Type  
July 2007 - June 2008**





## CPA Audits Issued by Audit Type July 2007 - June 2008



## Fee Recovery

The Chief Inspector Division charges local governments a fee to conduct an audit. This fee is calculated on a project basis and designed to recover the direct and indirect costs associated with the service. A number of the engagements include entities that cannot procure audit services from independent private accountants. Some of the causes for this are a statutory limit on the amount that can be charged for audit services for Class III and IV municipalities, the inability to pay audit fees due to the poor financial condition of some entities, and the lack of adequate records. In these instances, the Chief Inspector will rotate these entities into their schedule and, in some cases, incur unbillable hours.

# Chief Inspector Division



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## Operating Results and Projections

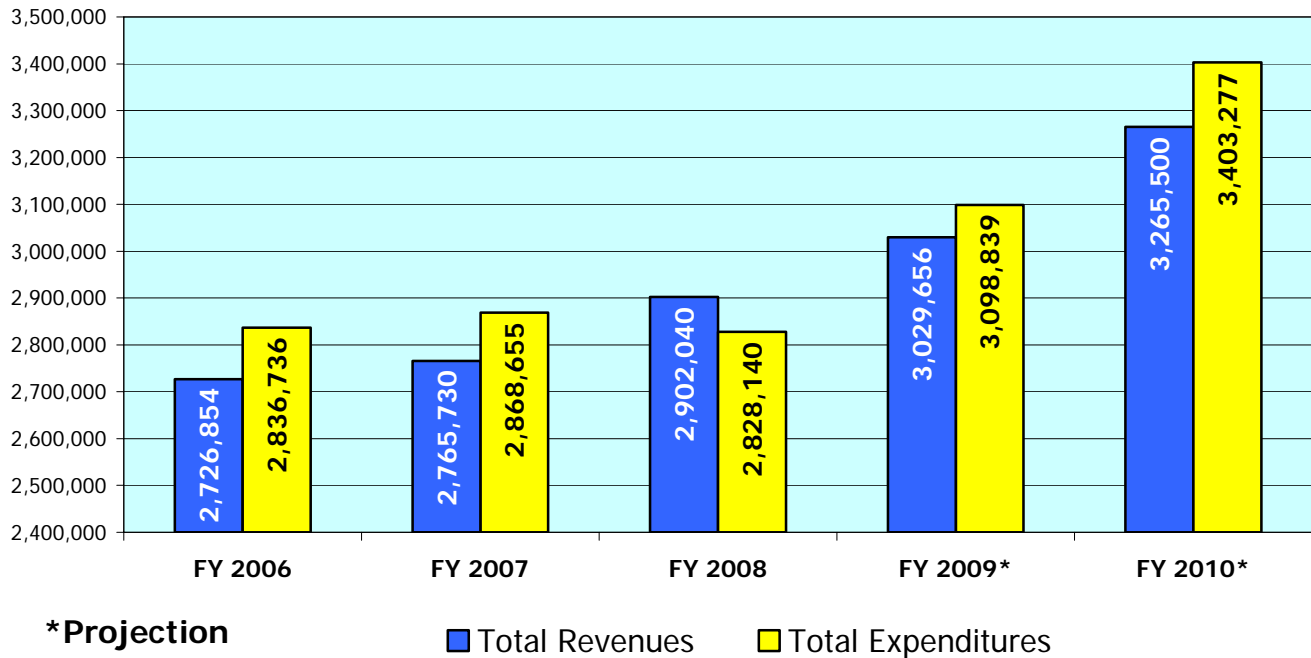
Fiscal Years Ending June 30

	FY 2006	FY 2007	FY 2008	FY 2009*	FY 2010*
<b>REVENUES:</b>					
Charges for Services	\$2,990,739	\$3,025,024	\$3,231,971	\$3,400,000	\$3,700,000
8% Audit Procurement Fee	164,708	161,974	155,007	167,000	165,000
Interest Income	35,588	30,035	24,120	24,000	25,000
Training Income	73,964	0	65,328	69,000	90,000
Less: Unbillable Hours	(15,210)	(13,775)	(14,982)	(15,000)	(14,500)
Uncollectible Accounts	<u>(522,935)</u>	<u>(437,528)</u>	<u>(559,404)</u>	<u>(615,344)</u>	<u>(700,000)</u>
<b>Total Revenues</b>	<u>\$2,726,854</u>	<u>\$2,765,730</u>	<u>\$2,902,040</u>	<u>\$3,029,656</u>	<u>\$3,265,500</u>
	FY 2006	FY 2007	FY 2008	FY 2009*	FY 2010*
<b>EXPENDITURES:</b>					
Personal Services	\$1,738,737	\$1,784,916	\$1,854,008	\$2,012,684	\$2,213,952
Benefits	536,274	556,996	546,883	605,155	686,325
Travel	348,095	361,680	355,407	365,000	380,000
Equipment	13,407	4,847	0	15,000	15,000
Professional Services	32,463	50,871	36,625	26,000	5,000
Training	109,491	19,445	32,752	65,000	89,000
Administrative and General	<u>58,269</u>	<u>89,900</u>	<u>2,465</u>	<u>10,000</u>	<u>14,000</u>
<b>Total Expenditures</b>	<u>\$2,836,736</u>	<u>\$2,868,655</u>	<u>\$2,828,140</u>	<u>\$3,098,839</u>	<u>\$3,403,277</u>
<b>Excess (Deficiency) of Revenues over Exp.</b>	<u>(\$ 109,882)</u>	<u>(\$ 102,925)</u>	<u>\$ 73,900</u>	<u>\$ (69,183)</u>	<u>\$ (137,778)</u>

\* Projection



## Operating Results and Projections FY 2006 - FY 2010



## Accounts Receivable Balances

Frequently, municipalities and other entities incur audit costs for which they do not have adequate financial resources to pay the fee. Recognizing the financial hardships that certain smaller governments face, the Chief Inspector Division makes every effort to formulate equitable payment plans so entities can satisfy this liability without compromising the government services provided to their citizenry. Even with these equitable payment plans, certain entities do not pay their audit fees because the resources are not available or the entity incurred large fees due to the poor condition of the financial records and/or a fraud condition was present.



# Chief Inspector Division



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The following charts summarize the accounts receivable for the past three years:

## Aged Accounts Receivable at Fiscal Year End 2006 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 1,950	\$ - -	\$ - -	\$ - -	\$ 13,605	\$ 15,555
Boards of Health	- -	- -	- -	- -	6,374	6,374
County Commissions	- -	- -	10,325	8,750	20,218	39,293
Magistrates	7,340	- -	- -	- -	43,340	50,680
Miscellaneous	- -	- -	- -	1,800	60,857	62,657
Municipalities	<u>6,535</u>	<u>10,803</u>	<u>- -</u>	<u>26,750</u>	<u>405,686</u>	<u>449,773</u>
Total	<u>\$15,825</u>	<u>\$10,803</u>	<u>\$10,325</u>	<u>\$37,300</u>	<u>\$550,079</u>	<u>\$624,332</u>

## Aged Accounts Receivable at Fiscal Year End 2007 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ - -	\$ - -	\$ 1,734	\$ - -	\$ - -	\$ 1,734
Boards of Health	- -	195	2,360	168	3,230	5,953
County Commissions	- -	- -	- -	12,810	10,701	23,511
Magistrates	15,150	- -	11,470	21,020	38,355	85,995
Miscellaneous	1,130	16,018	- -	20,020	50,163	87,331
Municipalities	<u>80,951</u>	<u>- -</u>	<u>10,210</u>	<u>21,088</u>	<u>367,004</u>	<u>479,252</u>
Total	<u>\$97,231</u>	<u>\$16,213</u>	<u>\$25,774</u>	<u>\$75,106</u>	<u>\$469,453</u>	<u>\$683,776</u>

## Aged Accounts Receivable at Fiscal Year End 2008 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 5,325	\$ - -	\$ - -	\$ - -	\$ 35,530	\$ 40,855
Boards of Health	- -	- -	- -	- -	- -	- -
County Commissions	13,025	8,905	(1,013)	16,980	17,010	54,908
Magistrates	23,985	- -	- -	32,260	58,490	114,735
Miscellaneous	- -	- -	- -	- -	54,232	54,232
Municipalities	<u>46,836</u>	<u>42,895</u>	<u>23,121</u>	<u>16,020</u>	<u>441,796</u>	<u>570,668</u>
Total	<u>\$89,171</u>	<u>\$51,800</u>	<u>\$22,109</u>	<u>\$65,260</u>	<u>\$607,058</u>	<u>\$835,398</u>

# Chief Inspector Division



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## Training

Chief Inspector Division staff routinely conduct seminars and training events for local governments for a broad range of accounting and auditing topics. For a complete description of seminars and events provided, please refer to the Local Government Services Section.

## Fraud Engagements

Although financial audits are conducted in order to attest to the fairness of the financial statements and not necessarily to detect fraud, there are occasions when fraud is detected and additional procedures are undertaken to determine the extent of this type of inappropriate activity. Auditing standards require the auditor to assess the risk of fraud and design procedures during the course of the audit to determine, if possible, when fraud is present.

Approximately \$52,605 of the accounts receivable listed for the current year are related to engagements in which fraud existed. The following chart lists the entities in which a special report or an audit issued reported fraudulent activity.

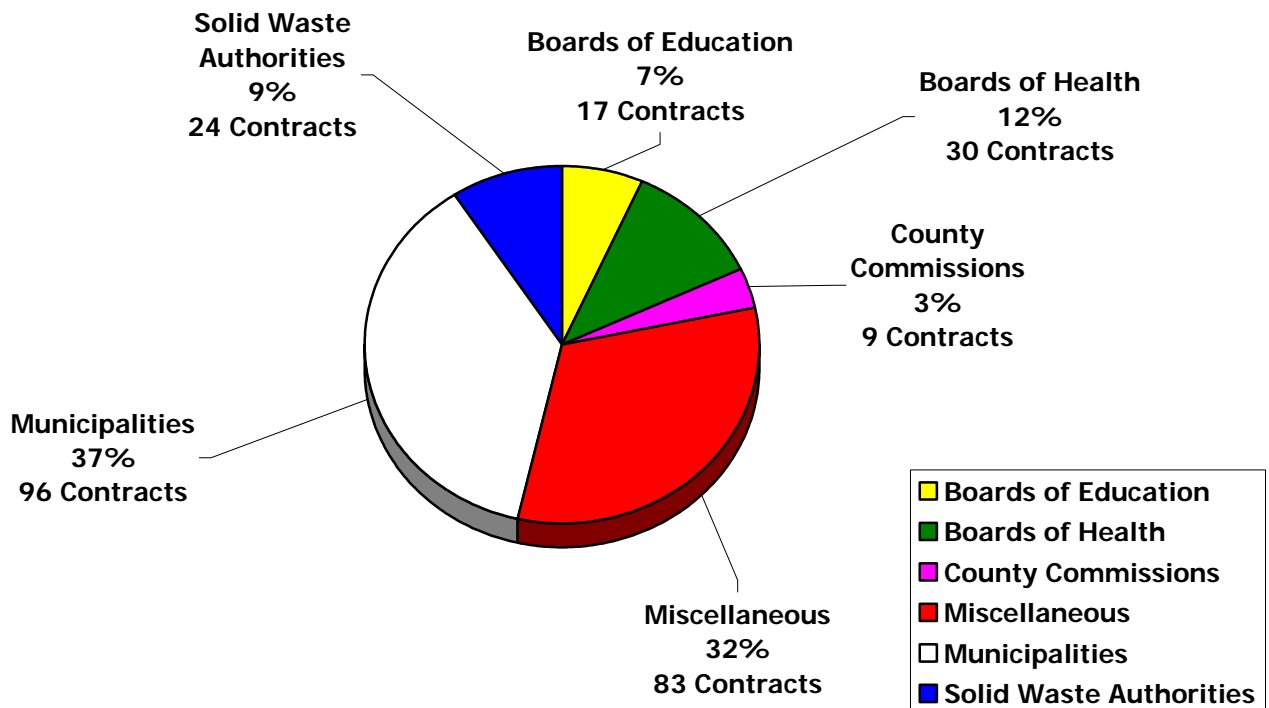
<b>Entity</b>	<b>Year(s)</b>	<b>Amount of Fraud Reported</b>
Kenova	2006 to 2007	unknown
Logan	2004 to 2006	\$49,520
Marmet	2007	\$14,948
Mingo County Commission	2006 and 2007	\$1,455
Moundsville	Special Report	\$3,292
Piedmont	Special Report	\$36,023
Webster Springs	Special Report	\$31,519
White Sulphur Springs Public Library	2008	\$17,980



## Overseeing Audit Procurement

The State Auditor's Chief Inspector Division is also responsible for overseeing the audit procurement process. This includes establishing and updating the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. This manual, which underwent a comprehensive update in August 2007, establishes procedures for requesting proposals for audit services and provides required standardized forms such as contracts. The Chief Inspector Division ascertains whether Independent Public Accountant applicants are qualified to conduct governmental audits. All contracts and related materials are reviewed for completeness, accuracy and adherence to the Procedures Manual requirements. The Chief Inspector Division monitors entities to ensure contracts are submitted in a timely manner. Additionally, independent public accounting firm's contracts are tracked to ensure they are submitting reports in a timely manner. This oversight is accomplished through the implementation and maintenance of a comprehensive specially designed information system that includes all relevant data related to local government audits. The Chief Inspector Division maintains a copy of every audit conducted on political subdivisions of the State of West Virginia. All audits issued are available for public inspection on the State Auditor's Website.

**CPA Contracts Approved by Entity Type**  
July 2007 - June 2008



# Local Government Services Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the Local Government Services.

The Local Government Services Division allows for a better segregation of the audit function from other statutory and related services performed by the Chief Inspector Division. This allows that Division to properly focus on the primary responsibility of conducting and issuing audits in an effective and efficient manner.

The Division enhances the Chief Inspector Division's service rendered by placing greater emphasis and focus on local governments by providing budget and financial assistance to public officials as they address the various issues, concerns and questions that arise on a daily basis. Greater focus on the responsiveness to local government officials goes hand-in-hand with the budget and training function performed by the Chief Inspector Division.

## Budgetary Services

West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the Local Government Services section. This chart is the basis upon which local governments prepare and compile the levy estimate (budget) prescribed for under article eight, chapter eleven of the West Virginia Code.

This section also reviews and approves property tax rates for all counties, municipalities and county boards of education in the State of West Virginia. All county and municipal original budgets and revisions are also reviewed and approved throughout the year.

An informational database has been developed that has made pertinent information more readily available to local officials. Correspondence and advisory memorandums between our office and local government officials are being posted on our Website and available to the other government entities as well as the general public. This system has a search and sort feature that should be a valuable information source for local government officials.

On-site financial and budget assistance was given to several counties and municipalities.

The following reports and documents related to local budgets are now available on the State Auditor's Website.

- **County Government Guideline to Budget Preparation**

*Updated in 2008.* Additional information related to county governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation



process. The guide also includes an appendix of forms which may be reproduced for use in future years.

- **Municipal Government Guideline to Budget Preparation**

*Updated in 2008.* Additional information related to municipal governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years.

- **Board of Education Guideline for Preparing the Schedule of Proposed Rates**

*Updated in 2008.* This guide provides detailed, step-by-step instructions for the preparation of the Schedule of Proposed Rates for Budget Purposes and is a vast improvement from prior instructions. The guide also includes an appendix of forms which may be reproduced for use in future years.

- **County and Municipal Budgets**

Due to the many requests from various organizations, local officials, legislators and others, this section has also provided access to municipal and county budget information as well as levy information to the general public.

- **Consolidated Budget Report for Coal Severance Tax Fund, Gas and Oil Severance Tax and General Funds for County and Municipal Governments**

In accordance with the provisions set forth in West Virginia Code §11-13A-5a(j) and §11-13A-6(j), this budget report sets forth the proposed revenues and expenditures for coal severance tax and oil severance tax funds distributed to county and municipal governments. The report also provides budgeted amounts for general operating funds.

- **Rates of Levy Report**

This report is a guide of state, county, municipal and Board of Education property tax levy rates that were approved by the entity and the State Auditor for each fiscal year.

- **Special Excess Levy Guideline**

This guide provides detailed, step-by-step instructions for the preparation of the Order/Ordinance calling for an excess levy election. The guide also includes sample Orders and an appendix of forms which may be reproduced for the use of the entity.

- **Special Excess Levy Report**

This report is a summary of all excess levies in effect in the State. It is organized by county and includes information such as the rate of the special excess levy, the purpose, the amount to be raised, and the year in which the levy will expire.

# County Collections Division

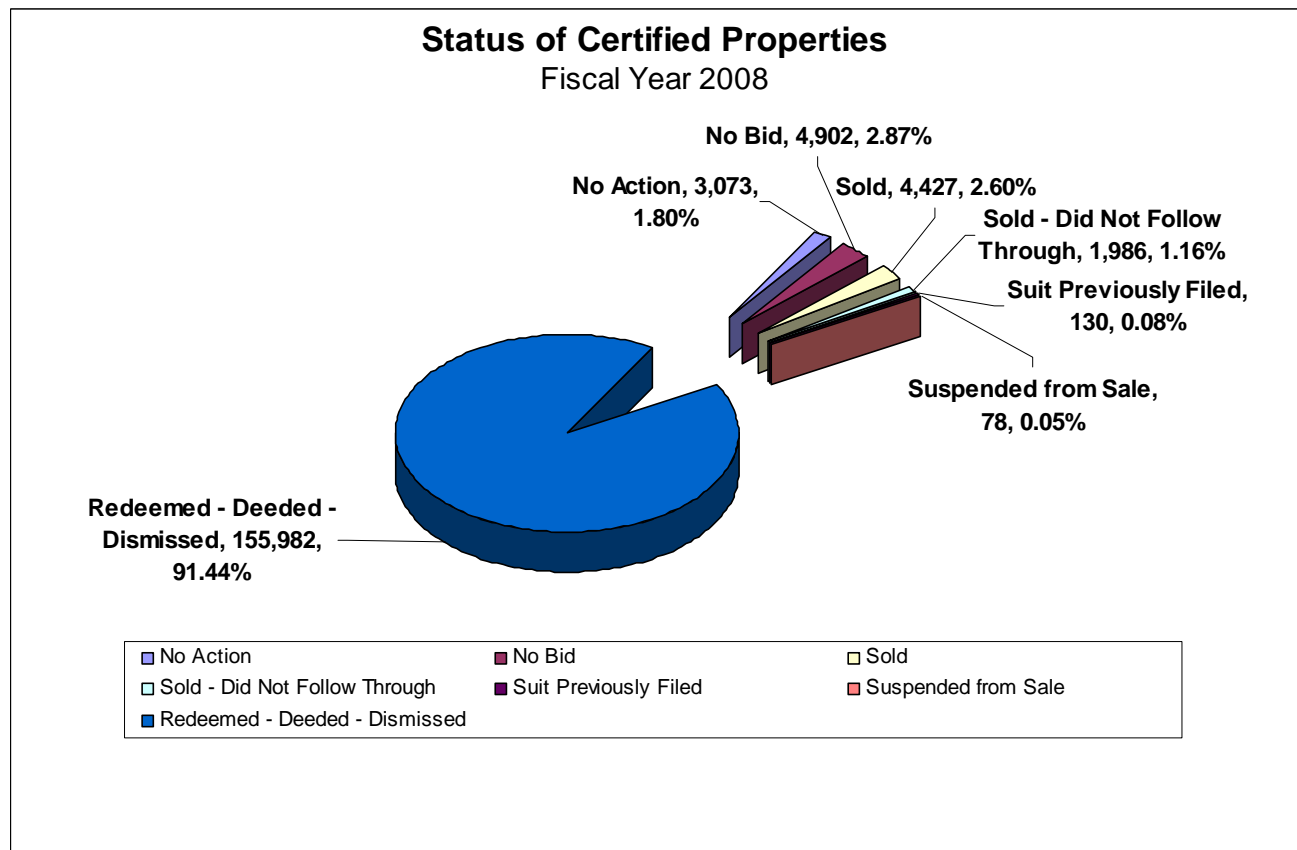


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## County Collections

In accordance with W.Va. Code §11A-3-34, the State Auditor appointed representatives to conduct sales of delinquent and non-entered lands in 49 counties. Representatives of the State Auditor's Office conducted land sales in 40 of those counties. In those counties where sales did not occur, owners were permitted to pay the amount required to redeem their interest. In addition, sales of individual tracts or lots occurred provided that the property involved had been offered for sale previously and received no bid or that a previous purchaser did not follow through with the requirements of obtaining a deed. Of the 170,578 individual tracts or lots that have been certified for sale by the State Auditor's Office through the years, only 3,073 or roughly 1.80%, a decrease from 2.32 % in fiscal year 2008, remains with no action having ever been taken on them. In those counties, that figure decreased from 1.80% to 0.95%.





# County Collections Division



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Properties with assessed value of over \$14.3 million were made available for sale during fiscal year 2008 by this office, resulting in payment being made to the sheriffs of those affected counties of over \$1.5 million by owners or potential purchasers. Because not every purchaser followed through with the sale or not every tract or lot was purchased, the final assessed value re-entered on the land books amounted to over \$7.8 million.

County	Number of Properties Available	Amount Collected	Assessed Value of Property Made Available	Assessed Value of Property Returned to the Active List
Barbour	65	\$64,796	\$376,300	\$349,780
Berkeley	26	\$2,107	\$293,920	\$27,520
Braxton	647	\$6,385	\$179,020	\$12,800
Brooke	126	\$49,660	\$1,021,860	\$339,470
Cabell	91	\$24,656	\$277,090	\$152,390
Calhoun	21	\$8,052	\$4,650	\$3,150
Clay	96	\$3,383	\$34,030	\$23,920
Doddridge	218	\$16,435	\$26,450	\$12,850
Gilmer	653	\$11,105	\$153,800	\$3,600
Grant	9	\$13,419	\$54,360	\$0
Greenbrier	63	\$54,261	\$142,720	\$130,120
Hampshire	3	\$470	\$570	\$570
Hancock	175	\$23,387	\$372,160	\$110,360
Hardy	2	\$51	\$520	\$460
Harrison	182	\$103,262	\$710,000	\$509,630
Jackson	273	\$44,790	\$316,570	\$228,520
Jefferson	9	\$51	\$4,500	\$0
Kanawha	314	\$222,691	\$1,510,330	\$1,348,860
Lewis	244	\$4,374	\$113,780	\$45,060
Logan	74	\$68,797	\$547,580	\$536,880
Marshall	90	\$18,090	\$243,630	\$43,560
Mason	12	\$3,098	\$13,140	\$12,540
McDowell	1683	\$56,999	\$1,566,300	\$432,660
Mercer	601	\$58,540	\$588,670	\$350,510
Mineral	33	\$7,601	\$520,060	\$36,110
Mingo	86	\$30,367	\$263,400	\$255,300
Monroe	3	\$826	\$29,820	\$480
Morgan	1	\$0	\$0	\$0
Nicholas	105	\$6,632	\$68,180	\$2,090
Ohio	635	\$70,599	\$1,681,810	\$635,770
Pendleton	3	\$500	\$7,940	\$0
Pleasants	16	\$0	\$1,620	\$0
Pocahontas	0	\$0	\$0	\$0
Preston	338	\$78,010	\$290,910	\$201,950
Putnam	155	\$128,401	\$1,109,840	\$1,085,350
Randolph	45	\$21,794	\$88,240	\$72,310
Ritchie	16	\$6,044	\$65,440	\$65,140
Roane	713	\$26,020	\$269,350	\$160,750
Summers	52	\$7,431	\$57,190	\$23,570
Taylor	85	\$5,070	\$113,100	\$88,940

# County Collections Division



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County	Number of Properties Available	Amount Collected	Assessed Value of Property Made Available	Assessed Value of Property Returned to the Active List
Tucker	15	\$922	\$54,250	\$31,240
Tyler	472	\$143,261	\$187,830	\$46,980
Upshur	136	\$1,527	\$58,320	\$25,730
Wayne	173	\$21,501	\$134,030	\$71,700
Webster	138	\$12,102	\$149,940	\$23,330
Wetzel	639	\$62,315	\$314,840	\$189,380
Wirt	67	\$853	\$24,010	\$9,190
Wood	41	\$988	\$46,340	\$38,100
Wyoming	259	\$11,056	\$269,860	\$156,230
<b>Total</b>	<b>9,903</b>	<b>\$1,502,679</b>	<b>\$14,358,270</b>	<b>\$7,894,850</b>

During fiscal year 2008, 1,867 separate tracts or lots were certified by the State Auditor's Office to the various deputy commissioners. This represented the properties which received no bids at the sheriff's sale and resided in this office for the minimum time period of 18 months without being redeemed.

The State Auditor's Office redeemed 1,930 properties with taxes collected in excess of \$1.26 million on behalf of the counties, boards of education and municipalities prior to the certification of the properties to the deputy commissioners.

## Public Utilities Division

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which, in turn, recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office then prepares the annual tax billing statements for each public utility company.

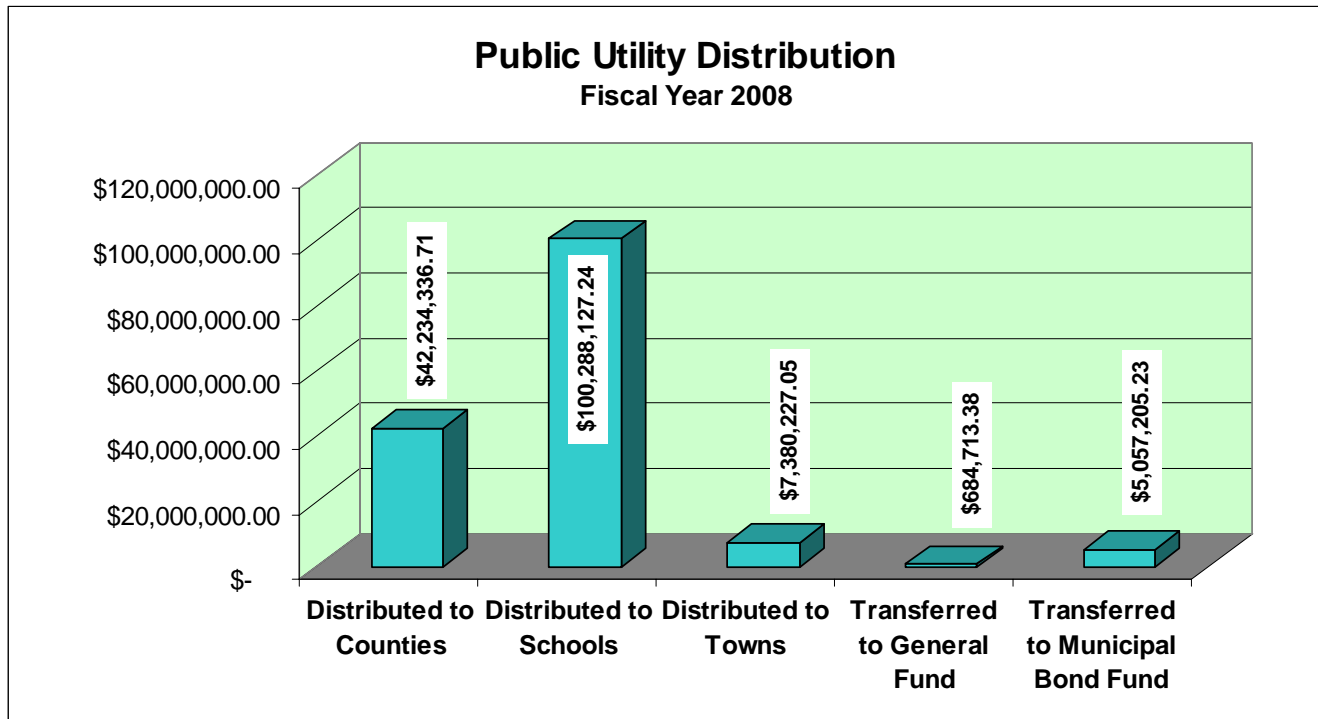
# County Collections Division



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The State Auditor's Office mailed tax billing statements in excess of \$168 million during fiscal year 2008. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 64% was allocated to boards of education, 32% was allocated for county and municipal purposes and the remaining 4% was allocated to the Municipal Bond Commission and General Fund.



During fiscal year 2004, the Legislature created the Tax Loss Restoration Fund. This fund was created to provide additional funds to counties, districts, boards of education and municipalities who suffered an unexpected loss in assessed value of public utilities within their entity. The proceeds received by any counties, districts, boards of education and municipalities shall not be greater than the loss of tax revenue created by the unexpected decrease in assessed values of public utilities. During the fourth year, the State Auditor's Office returned over \$189,000 to counties, districts, boards of education and municipalities to help compensate for the unexpected loss in revenue.

In fiscal year 2008, the State Auditor's Office distributed over \$8.4 million to the various entities representing the funds collected by the Division of Motor Vehicles as a result of the assessment of interstate public service corporation motor vehicle businesses registered under a proportional registration agreement pursuant to W.Va. Code §11A-6G-15.

# County Collections Division



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## PUBLIC UTILITIES July 1, 2007 - June 30, 2008

Distributed to:	Counties:	\$42,234,336.71
	Schools:	\$100,288,127.24
	Towns:	<u>\$7,380,227.05</u>
		<b><u>\$149,902,691.00</u></b>
Transferred to:	General Fund State	\$684,713.38
	Municipal Bond Commission	<u>\$5,057,205.23</u>
		<b><u>\$5,741,918.61</u></b>

County	Total County	Total School	Grand Total	% of Amt. of Total
BARBOUR	\$ 121,186.21	\$ 164,405.66	\$285,591.87	0.20%
BERKELEY	\$ 539,768.55	\$ 2,326,179.28	\$2,865,947.83	2.01%
BOONE	\$ 668,053.09	\$ 1,420,281.29	\$2,088,334.38	1.47%
BRAXTON	\$ 318,861.65	\$ 439,966.09	\$758,827.74	0.53%
BROOKE	\$ 264,221.56	\$ 571,340.49	\$835,562.05	0.59%
CABELL	\$ 1,803,240.06	\$ 3,647,064.23	\$5,450,304.29	3.82%
CALHOUN	\$ 152,465.70	\$ 170,998.32	\$323,464.02	0.23%
CLAY	\$ 140,126.19	\$ 263,521.81	\$403,648.00	0.28%
DODDRIDGE	\$ 350,763.29	\$ 839,491.58	\$1,190,254.87	0.84%
FAYETTE	\$ 1,242,967.10	\$ 2,454,026.33	\$3,696,993.43	2.59%
GILMER	\$ 431,317.60	\$ 650,834.08	\$1,082,151.68	0.76%
GRANT	\$ 1,569,273.80	\$ 2,295,922.00	\$3,865,195.80	2.71%
GREENBRIER	\$ 386,770.42	\$ 996,852.22	\$1,383,622.64	0.97%
HAMPSHIRE	\$ 551,655.69	\$ 785,185.78	\$1,336,841.47	0.94%
HANCOCK	\$ 276,135.81	\$ 695,544.65	\$971,680.46	0.68%
HARDY	\$ 291,731.57	\$ 406,871.92	\$698,603.49	0.49%
HARRISON	\$ 3,227,754.67	\$ 7,568,689.01	\$10,796,443.68	7.58%
JACKSON	\$ 807,457.37	\$ 1,747,357.05	\$2,554,814.42	1.79%
JEFFERSON	\$ 313,431.11	\$ 1,378,536.07	\$1,691,967.18	1.19%
KANAWHA	\$ 6,119,969.66	\$ 11,558,444.19	\$17,678,413.85	12.40%
LEWIS	\$ 1,084,376.53	\$ 2,534,573.15	\$3,618,949.68	2.54%
LINCOLN	\$ 443,956.85	\$ 993,209.26	\$1,437,166.11	1.01%
LOGAN	\$ 639,088.58	\$ 1,358,017.51	\$1,997,106.09	1.40%
MARION	\$ 840,823.23	\$ 2,038,965.82	\$2,879,789.05	2.02%
MARSHALL	\$ 1,906,712.04	\$ 5,821,577.75	\$7,728,289.79	5.42%

# County Collections Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

[www.wvsao.gov](http://www.wvsao.gov)

County	Total County	Total School	Grand Total	% of Amt. of Total
MASON	\$ 1,676,939.41	\$ 4,699,676.03	\$6,376,615.44	4.47%
MCDOWELL	\$ 522,807.47	\$ 2,183,451.42	\$2,706,258.89	1.90%
MERCER	\$ 1,025,802.78	\$ 3,037,957.93	\$4,063,760.71	2.85%
MINERAL	\$ 318,758.49	\$ 789,901.24	\$1,108,659.73	0.78%
MINGO	\$ 819,052.99	\$ 2,477,635.14	\$3,296,688.13	2.31%
MONONGALIA	\$ 1,227,163.35	\$ 3,746,994.69	\$4,974,158.04	3.49%
MONROE	\$ 170,181.52	\$ 455,102.66	\$625,284.18	0.44%
MORGAN	\$ 214,363.94	\$ 610,072.29	\$824,436.23	0.58%
NICHOLAS	\$ 313,718.88	\$ 717,601.00	\$1,031,319.88	0.72%
OHIO	\$ 272,682.81	\$ 882,321.93	\$1,155,004.74	0.81%
PENDLETON	\$ 140,293.04	\$ 219,667.77	\$359,960.81	0.25%
PLEASANTS	\$ 1,379,431.18	\$ 3,781,388.75	\$5,160,819.93	3.62%
POCAHONTAS	\$ 227,427.40	\$ 348,505.89	\$575,933.29	0.40%
PRESTON	\$ 985,388.21	\$ 1,810,147.67	\$2,795,535.88	1.96%
PUTNAM	\$ 1,629,749.97	\$ 5,019,630.72	\$6,649,380.69	4.67%
RALEIGH	\$ 968,381.13	\$ 2,867,898.04	\$3,836,279.17	2.69%
RANDOLPH	\$ 559,123.44	\$ 764,410.95	\$1,323,534.39	0.93%
RITCHIE	\$ 251,826.15	\$ 408,637.09	\$660,463.24	0.46%
ROANE	\$ 253,883.02	\$ 259,774.77	\$513,657.79	0.36%
SUMMERS	\$ 406,635.68	\$ 551,659.61	\$958,295.29	0.67%
TAYLOR	\$ 402,949.70	\$ 702,097.10	\$1,105,046.80	0.78%
TUCKER	\$ 87,475.00	\$ 141,269.88	\$228,744.88	0.16%
TYLER	\$ 199,479.57	\$ 531,318.53	\$730,798.10	0.51%
UPSHUR	\$ 262,289.52	\$ 563,317.31	\$825,606.83	0.58%
WAYNE	\$ 1,059,530.00	\$ 2,827,421.32	\$3,886,951.32	2.73%
WEBSTER	\$ 99,539.18	\$ 154,853.12	\$254,392.30	0.18%
WETZEL	\$ 749,879.66	\$ 2,296,274.82	\$3,046,154.48	2.14%
WIRT	\$ 105,699.16	\$ 194,298.00	\$299,997.16	0.21%
WOOD	\$ 728,838.19	\$ 2,094,436.09	\$2,823,274.28	1.98%
WYOMING	\$ 682,937.54	\$ 2,022,549.94	\$2,705,487.48	1.90%
	<u>\$42,234,336.71</u>	<u>\$100,288,127.24</u>	<u>\$142,522,463.95</u>	

# Securities Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The Securities Division enforces and administers the West Virginia Uniform Securities Act (WV Code Chapter 32), Land Sales, False Advertising, Issuance and Sale of Checks, Drafts, Money Orders, etc. (WV Code Chapter 32A), the Uniform Commodities Act (WV Code Chapter 32B), and the Real-Estate Time-Sharing Act (WV Code 36). A staff of 12 operates in two sections — Registration and Enforcement.

## Registration Section

The Registration section administers, examines and approves or rejects West Virginia registration or exemption from registration and payment of fees for all issuers of security offerings, agents of issuer, broker/dealers, investment advisors, broker/dealer agents, investment advisor representatives, and time-share offerings.

During fiscal year 2008, the Registration section completed the following regular tasks related to the registration process: approval and termination of broker/dealers and broker/dealer agents on the CRD system; waiver of exam requirements upon written request and appropriate review; review and analysis of regulation D offerings for legitimacy and adequacy of filing disclosure; review and approval or denial of dual registration issues; review and entry of filing information into the database and creation of the daily deposit, remit log and daily activity reports; review, analysis and approval of pre and post effective amendments and investment advisor renewals; review, analysis and approval or denial of agents of issuer registrations, time-share registrations, amendments and advertising materials; creation and transmittal of sales report filing notices; research and response to various industry, citizen and enforcement section questions related to registration.

This section also manages **91,395 active files**. Management of these files is accomplished utilizing a proprietary “in-house” database, and a security industry and regulatory-established national database referred to as Central Registration Depository (CRD). In addition to database files, paper files are maintained for issuer registration, exemption notices and agent of issuer.

This section is responsible for the development and implementation of policies that assist in protecting the investing public and is a primary source of information for the public in evaluating potential investments.

The section processed 56,194 filings during the last fiscal year in connection with the work referenced above and collecting \$13,787,038 in fees.



The Securities Division is a member of the North American Securities Administrators Association, an international organization of securities regulators who work together to promote investor protection through a variety of activities including fraud investigation and industry regulation.



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Fee collection from registrations for fiscal years 2008 and 2009 is set forth below and reveals a slow and gradual increase in collections from the low marked by 2005. Due to current market conditions, we anticipate a decrease in registration collections.

FISCAL YEAR	2005	2006	2007	2008	EST. 2009	EST. 2010
Fees collected (Millions)	\$11.7	\$12.1	\$12.7	\$13.8	\$12.9	\$12.6
Broker/Dealer	1376	1394	1408	1392	1320	1270
B/D Agents	55,341	60,775	65,728	65,440	64,200	63,100
Investment Advisor Firms	652	708	752	763	785	810
Investment Advisor Reps.	984	1245	1443	1415	1500	1590
Agents of Issuers	78	84	100	98	85	80
Securities Offerings	16,549	19,682	21,896	23,591	23,240	22,860
Timeshare Plans	60	64	68	74	70	65

## *Special Projects*

During fiscal year 2008, the Registration section initiated and/or completed the following special projects related to the registration process:

### Statement of Policy Projects

The section issued nine statements of policy and three policy orders during the last fiscal year. Many of these policy statements represent improvements in process that have increased the accuracy of filing information received by the division as well as increased revenues received.

Of particular note are the Timeshare Statement of Policy, the Securities Registration Fee Statement of Policy and the Variable Annuity Joint Statement of Policy. The Timeshare Statement of Policy requires every company to register each period of time for every unit offered for sale. Previously, many companies attempted to file on a per unit basis rather than on a time period per unit basis. The clarification of this policy has resulted in a 150% increase in timeshare revenues.

### Securities Registration Fee Statement of Policy

This policy removed an unwarranted fee cap on initial securities shares registration. Previously, an unlimited number of shares could be registered for one fee. Firms were automatically registering the maximum shares (\$999,999,999.99) regardless of the actual number of shares available for offer or sale in this state. The new policy, which more closely reflects the requirements of the Code and our mission to require accurate disclosures, allows a maximum of \$3 million per filing fee. Any entity wishing to register in excess of this amount must file for an increase and pay the corresponding additional fee. This encourages more accurate registration filings as companies do not want to pay unnecessary fees. The change in this policy has also resulted in a substantial increase in revenues. The combination of this

# Securities Division



initiative and the electronic filing initiative, discussed below, has resulted in an increase in revenue of approximately \$1 million from the prior fiscal year.

## Variable Annuity Joint Statement of Policy

This policy was issued in conjunction with the Offices of the Insurance Commissioner and clarifies that any insurance agent providing investment advice in connection with the sale of these products is subject to the provisions of the West Virginia Securities laws. It is the first time that the Securities Division has partnered with the Insurance Commission to issue a policy concerning an area of overlapping jurisdiction and represents a significant achievement in cooperative efforts to protect investors.

## Electronic Filing Project

In fiscal year 2007, the Registration section initiated the electronic filing project. Before the inception of this initiative, the section processed all filings through the paper process. As a result of participation by three of our largest filers, PNC Global Investment Servicing (Clearsky), National Regulatory Services, and State Street Corporation, our paper processing decreased significantly. In fiscal year 2008, the section sent mass mailings to all of the remaining paper filers informing them of the availability of the electronic process and encouraging them to utilize it. As a result of this and other continued efforts to encourage participation, two more of the largest filers, Citi Fund Services and Princor Financial Services Corporation, will soon file electronically further decreasing our paper processing. Of the 56,194 filings processed last year, 38,148 were filed electronically. This represents 67.89% of the total filings and 74.69% of the revenues collected.

## Website Improvements Initiative

The Registration section is currently working collaboratively with other divisions within the State Auditor's Office on the development of Website improvements to provide greater access, transparency and breadth of information to the public concerning relevant securities issues. Specifically the section, in collaboration with the Enforcement section, has developed an interactive complaint form for electronic filing of complaints, and seeks to implement posting of Cease and Desist Orders, and registration information. The section is also developing a "Frequently Asked Questions" page to assist the public.

## Training Initiatives

The Registration section is committed to quality training that allows individuals the opportunity to learn and grow. To that end, a cross-training program was initiated so that every member of the section would have the knowledge and experience necessary to fulfill all the normal work activities as well as sufficient knowledge to participate productively in special projects. Additionally, section members share information received at national training events during regular section meetings and disseminate documents received and/or summaries of relevant information.



## Database Project

Members of the Registration section are working closely with the Information Systems and Technology Division to develop a new database which will more adequately fulfill their needs. Specifically, the new database will allow global searches of all registration and enforcement data, will have expanded information concerning entities, will eliminate redundancies existing in current systems and will process inquiries more expeditiously.

## Rule 506 Offerings Project

During the last fiscal year, the Registration section investigated options for streamlining the evaluation process involved in the review of rule 506 offerings. The review and analysis of such offerings typically involves laborious and time-intensive research through stacks of documents to determine whether our statutory requirements have been met. The section is evaluating the feasibility of and authority for requiring a questionnaire that details compliance with the requirements of our Code. The section has not yet established sufficient authority for this initiative.

## General Securities Offerings Project

During the last fiscal year, the section investigated options for streamlining the evaluation process involved in the review of general securities offerings. The review and analysis of such offerings involves extensive research through voluminous filings to determine whether our statutory requirements have been met. The section has generated a General Securities Offerings Statement of Policy and Program Summary Report that details compliance with the requirements of our Code. These documents are expected to greatly reduce the time required for review.

## Broker/Dealer Annual Financial Statement Project

In support of our continued efforts to streamline processes and decrease paper flow, the Registration section initiated a project to establish the feasibility of discontinuing receipt of annual financial statements received from broker/dealers. After review of our statutory requirements and analysis of other states' processes, the section determined that annual financial statements would only be required upon initial registration and that subsequent statements would be requested on an as needed basis.

## **Enforcement Section**

In 2008, the Enforcement Section continued to vigorously pursue enforcement investigations to resolve West Virginia investor complaints. These investigations have uncovered violations of State and Federal regulatory and criminal law. Investigations on civil cases have involved a variety of activities such as Ponzi or Pyramid schemes, unregistered securities offerings, common stock offerings, salespersons and internet scams, violations of national and international securities laws, suitability issues and senior investment fraud.

# Securities Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## Routine Work Activities

The Enforcement section initiated investigation of 191 complaints in the last fiscal year. These complaints included the following breakdown of products and claims: 18 annuity complaints, 5 fraudulent practice claims, 9 broker/dealers claims, 9 oil and gas investments, 150 miscellaneous products and services. Of these complaints, 140 are claims made by senior citizens.

The Enforcement section continued to investigate 47 complaints which were initiated in prior years. These cases are in various stages of investigation, preparation for further action or resolution. Twenty-eight Cease and Desist Orders were issued in the last fiscal year and all but two have become final.

The Securities Division seeks maximum criminal and/or civil penalties and prosecution of perpetrators and aids in the recovery of victim assets for each Chapter of the WV Code administered by the Commissioner. The Commission coordinates investigations with local and county officials (city police departments, county prosecutors), state government (Attorney General, Insurance Commission, Secretary of State, State Police), other state Securities Divisions, federal agencies, the National White Collar Crime Center (NW3C), and self-regulatory organizations such as the National Futures Association and Financial Industry Regulatory Authority.

## ***Special Projects***

During fiscal year 2008, the Enforcement section initiated and/or completed the following special projects related to the enforcement process:

### U-6 Project

The Enforcement section initiated a project to implement posting of regulatory actions on the CRD database maintained by FINRA. This database is an important investigatory tool that provides access to information concerning regulatory actions taken by various states. Previously, the section did not post Cease and Desist Orders on the CRD, thereby denying other states access to important regulatory information from West Virginia. After training and a number of attempts, Enforcement was able to begin input of this information on the applicable Form U-6. To date, 46 Form U-6's have been completed and entered into the system.

### Prosecutor Training Program

During the last fiscal year, the Enforcement section created a program to provide quality, professionally developed training to West Virginia prosecutors to simplify and demystify the process of securities fraud prosecution. Since the Enforcement section does not possess authority to criminally prosecute securities fraud, the section relies on referrals to state and federal prosecutors to obtain criminal convictions. Because of the workload prosecutors typically



handle and the complexity of securities matters, our prior attempts to seek prosecution have achieved limited results.

To further the prosecutorial training goal, the Enforcement section submitted a proposal to the Investor Protection Trust to seek funding for NW3C to develop the training program. The funding approval process was difficult and required the submission of numerous responses with detailed information. After approximately nine months of effort, the project was approved and funding was provided directly to NW3C to begin development of the program with West Virginia.

The Enforcement section is extremely proud of this achievement as this will be the first training of its kind initiated by any state.

### NW3C Referral Project

During the last year, the Enforcement section submitted its first referral to NW3C for financial analysis assistance. Financial information related to securities fraud is often extremely complex. In the case referred by this section, numerous accounts and sub accounts were utilized by the targets to obscure the money flow. The complexity of the information made it impossible to obtain criminal prosecution despite numerous attempts by the section. After submission of a case designation, the section began working closely with NW3C staff to assist in their analysis. This process is ongoing and is anticipated to require significant additional effort in document retrieval and analysis.

# Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The Communications Division develops and produces informational material related to the services of the West Virginia State Auditor's Office. The material is designed to enhance the public's understanding of those services and simplify access for citizens, agencies, schools, local governments and organizations.

The Communications Division also:

- Creates and distributes media advisories, press releases, newsletters, pamphlets and other material for internal and external use.
- Supplies material for [www.wvsao.gov](http://www.wvsao.gov) and ancillary Websites.
- Produces and directs informational programming and public service announcements for television and radio.
- Represents the State Auditor's Office at civic and other events.
- Responds to governmental and public inquiries.

## Print Media

During fiscal year 2008, the State Auditor's Office created and distributed 42 press releases and media advisories to various outlets throughout West Virginia. These messages contained information concerning public events and activities, as well as news items for public release.

Staff created a pamphlet for local government entities interested in participating in the Purchasing Card Program, which already is used by state agencies.

The State Auditor's Office also publishes a monthly, on-line newsletter for employees and retirees. The newsletter, "The Bottom Line," offers personnel highlights, current office events and other information that is both entertaining and informative.



All brochures are also available on-line at [www.wvsao.gov](http://www.wvsao.gov)



# Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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## State Auditor's Website - [www.wvsao.gov](http://www.wvsao.gov)



In fiscal year 2008, 25.4 million “hits” were recorded. A more detailed Internet tracking report is included later in this section.

“Fraud Scene Investigator Presents: Suitable Investments” is available on the State Auditor’s Office Website. This project offers secondary students an interesting and exciting way to learn about a popular investment scam and many other aspects of financial literacy. The program has been designed for both home and classroom use. “FSI” is a joint project with the Newspaper Association of America Foundation and the North American Securities Administrators Association.

## Public Affairs Programming

The State Auditor’s Office writes and produces a monthly television program, “The State Dollar,” in cooperation with the West Virginia Library Commission. In 2008, ten programs were produced covering many aspects of the State Auditor’s Office and its relationships with other agencies. Topics included education, the economy and local government budgets.

Also, several public affairs messages were produced and distributed statewide in 2008. They included four public service announcements warning seniors to take precautions when investing, in partnership with the West Virginia AARP Foundation and the Investor Protection Trust; a video presentation and audio PowerPoint supporting NASAA’s “Sandwich Generation” project; a Web video for local government; and a PSA inviting classroom teachers to participate in a “Money Matters” financial affairs program.

## Statistical Reports

The State Auditor’s Website is a primary source for the release of information to state agencies and the public. In fiscal year 2008, the Website received 25.4 million hits (35.8 million in fiscal year 2007; 20.5 million in fiscal year 2006) with an average of 69,512 hits per day (98,167 in fiscal year 2007; 56,000 in fiscal year 2006). The most viewed pages were public utility payouts at 1.2 million hits and total employee compensation with 666,694 hits.

# Communications Division



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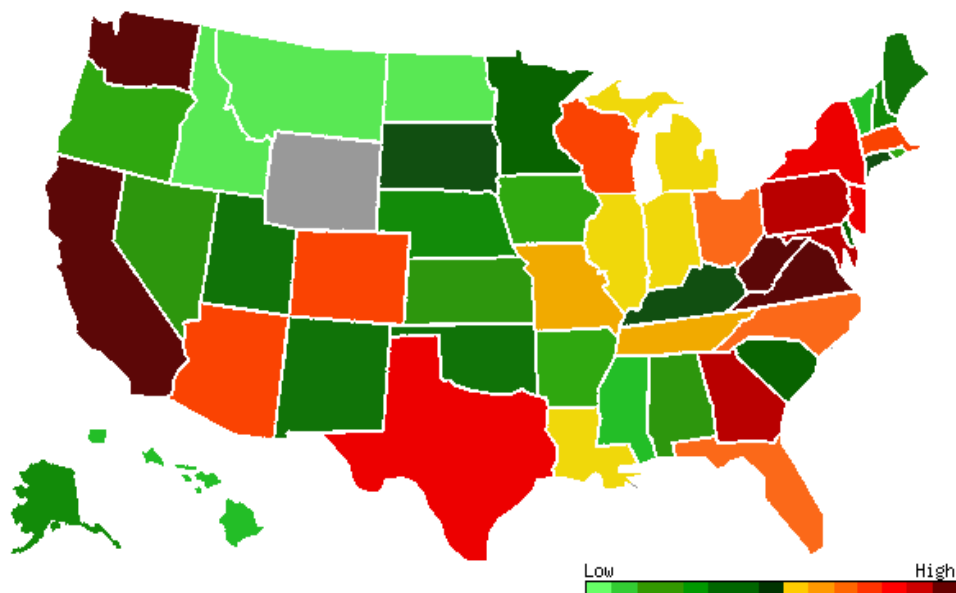
[www.wvsao.gov](http://www.wvsao.gov)

As in 2007, the most accessed directory during 2008 was the VISTA login page with 544,304 hits. VISTA is the main page for agencies, business and citizens wishing to access payment information for West Virginia state government.

The most popular downloaded file was the Gross Compensation Report, with 243,575 downloads.

229,446 Internet users bookmarked the State Auditor's Office Web page.

Visitors to the site represented many countries and nearly every U.S. state, the most active being West Virginia with 42,449 visitors; Virginia with 15,337 visitors; and the state of Washington with 7,592 visitors.



# Communications Division



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## Constituent Services

As part of the Securities Commission's Investor Education Program, the State Auditor and/or staff made presentations in schools, senior centers and at civic and educational events throughout West Virginia. Since 2000, 16,327 students, 3,713 teachers and 5,458 senior citizens have participated in the various investor education programs. Thousands of visitors at many of West Virginia's fairs and festivals also obtained valuable informational brochures.



State Auditor Glen B. Gainer III discusses financial concerns with a fellow West Virginian at the Raleigh County Commission on Aging in Beckley.

Investor Education Specialists presented the "Money Matters" program at 42 schools in 2008, up from 25 schools in 2007. Seniors Against Investment Fraud (SAIF) presentations were made at 33 senior gatherings in 2008, up from 22 the year before. Additionally, an "Internet Safety" presentation was given at 19 venues. A listing of these follows.

SCHOOL	COUNTY	STUDENTS	ADULTS	DATE
Ritchie County High	Ritchie	62	3	1/7/2008
WV Industrial Home For Youth	Harrison	78		1/23/2008
Bridgeport High	Harrison	23	3	1/11/2008
Bridgeport High	Harrison	42		3/27/2008
Tug Valley High	Mingo	90	1	3/27/2008
Clarksburg Notre Dame High	Harrison	13	1	4/3/2008
Point Pleasant High	Mason	117	5	4/8/2008
South Harrison High	Harrison	61	8	4/17/2008
Bridge Street Middle	Ohio	27	48	4/21/2008
Matewan High	Mingo	33	1	4/25/2008
Buckhannon Upshur High	Upshur	93	4	4/28/2008
Regional Christian	Mingo	39	4	4/29/2008
Hurricane High	Putnam	19	2	5/2/2008
Ritchie County High	Ritchie	34	3	5/6/2008
Ravenswood Elementary	Jackson	101	4	5/8/2008
Herbert Hoover High	Kanawha	41	1	5/12/2008
Bridgeport High	Harrison	36	1	5/15/2008
Glenwood Elementary	Mercer	89	6	5/19/2008
Lakewood Elementary	Kanawha	44	3	5/20/2008
Hurricane Middle	Putnam	249	9	5/20/2008
Adamston Elementary	Harrison	38	3	5/21/2008
Princeton High	Mercer	40	3	5/22/2008
Truthway Assembly of God	Logan	17	4	5/23/2008
West Fairmont Middle	Marion	66	4	5/27/2008
Finance University	Kanawha	0	24	7/7/2008
Sissonville High	Kanawha	39	2	9/17/2008
Bridgeport High	Harrison	35		10/14/2008
Warwood Elementary	Ohio	20		10/21/2008
Point Pleasant Middle	Mason	26	1	10/23/2008

# Communications Division



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Teacher Fall Convention	Hancock	0	85	11/7/2008
Pikeview High	Mercer	52	2	11/10/2008
Point Pleasant Middle	Mason	30		11/13/2008
Hurricane High	Putnam	39	2	11/19/2008
Bridgeport High	Harrison	66	3	11/21/2008
Tug Valley High	Mingo	111	5	12/4/2008
Cabell Midland High	Cabell	25	1	12/8/2008
Bridgeport High	Harrison	50	2	12/9/2008
Ritchie County High	Ritchie	56	3	12/10/2008
Petersburg Elementary	Grant	3		12/11/2008
Robert C. Byrd High	Harrison	149	2	12/19/2008
		<b>2153</b>	<b>253</b>	

SENIOR CENTERS	COUNTY	ADULTS	DATE
Pleasants County Senior Citizens Center	Pleasants	30	2/1/2008
Stealey UMC	Harrison	28	3/11/2008
Wetzel County Senior Center	Wetzel	20	4/10/2008
Pendleton Senior & Family Services	Pendleton	63	5/17/2008
Fayette County Senior Center	Fayette	36	5/21/2008
Fayette County Senior Center	Fayette	26	5/25/2008
Pleasant Hills UMC	Calhoun	20	6/26/2008
Buckhannon Senior Center	Upshur	44	7/10/2008
Doddridge County Senior Center	Doddridge	10	7/10/2008
Keyser Senior Center	Mineral	25	7/14/2008
Romney Senior Center	Hampshire	45	7/15/2008
Moorefield Senior Center	Hardy	45	7/16/2008
Petersburg Senior Center	Grant	25	7/17/2008
Parsons Senior Center	Tucker	45	7/18/2008
Weston Senior Center	Lewis	30	9/4/2008
Fairlea Senior Center	Greenbrier	63	9/5/2008
Paden City Senior Center	Tyler	15	9/11/2008
Pine Grove Senior Center	Wetzel	N/A	9/15/2008
Hundred Senior Center	Wetzel	N/A	9/15/2008
Parkersburg Senior Center	Wood	15	10/1/2008
Paden City Senior Center	Tyler	10	10/7/2008
West Milford Senior Center	Harrison	30	10/7/2008
Hinton Senior Center	Summers	38	10/7/2008
Raleigh County Commission on Aging	Raleigh	60	10/16/2008
Pendleton Senior & Family Services	Pendleton	43	10/17/2008
West Virginia State Grange Banquet	Lewis	48	10/22/2008
Mercer County Commission on Aging	Mercer	48	10/27/2008
West Milford Lions Club	Harrison	N/A	10/27/2008
Elk River Community Center	Kanawha	50	10/30/2008
Fayette County Senior Center	Fayette	23	11/12/2008
Fairview Senior Center	Marion	12	11/13/2008
Camden Senior Center	Lewis	18	11/20/2008
Clarksburg Senior Center	Harrison	31	12/4/2008

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EXPOS / OTHER	COUNTY	ADULTS	DATE
Senior Lifestyles Expo	Monongalia	Gen. Public	5/14/2008
American Federation of Teachers	Monongalia	200	6/15/2008
Seminar for Sheriffs and Tax Deputies	Ohio	50	9/17/2008
TOPS Meeting	Wood	14	10/1/2008
Paden City Library	Wetzel	10	10/7/2008
AARP Consumer Scam Jam	Raleigh	45	8/13/2008
Summit Expo	Kanawha	300	10/16/2008
Senior Expo	Monongalia	Gen. Public	9/22/08
Seniors Against Investment Fraud	Fayette	36	9/22/2008
Seniors Against Investment Fraud	Wood	15	10/3/2008

FAIRS AND FESTIVALS	COUNTY	ADULTS	DATE
Consumer University Health Fair	Ohio	200	4/9/2008
Senior Monongalians Information Fair	Monongalia	178	5/14/2008
Blue - Gray Festival	Barbour	10,000	5/29/2008
Mountain State Art & Craft Fair	Jackson	1,500	7/3/2008
WV Interstate Fair	Wood	39,500	7/15/2008
Mannington Fair	Marion	15,000	8/3/2008
West Virginia State Fair	Greenbrier	Gen. Public	8/8/2008
Monongalia Health Fair	Monongalia	250	9/22/2008
Pine Bluff Festival	Harrison	235	10/4/2008
Black Walnut Festival	Roane	Gen. Public	10/9/2008
Clay County Fair	Clay	400	10/19/2008

INTERNET SAFETY PRESENTATION	COUNTY	ADULTS	DATE
	Brooke	N/A	1/15/2008
	Wood	8	1/28/2008
	Kanawha	30	2/11/2008
	Wood	15	3/10/2008
	Wood	20	4/21/2008
	Wood	18	4/24/2008
	Pleasants	15	4/29/2008
	Pleasants	30	5/8/2008
	Brooke	12	5/31/2008
	Wood	10	5/27/2008
	Monongalia	50	6/11/2008
	Wood	30	8/19/2008
	Wood	25	8/22/2008
	Ohio	N/A	9/17/2008
	Wood	20	10/1/2008
	Ohio	50	10/22/2008
	Wood	15	11/5/2008
	Wood	15	11/6/2008
	Wood	11	12/2/2008



## Training Services

The State Auditor is committed to providing quality training on a broad range of topics to various state and local government entities. Seminar attendees include representatives from state and county government, municipalities, school boards, CPA firms, licensing boards and commissions.

### 2008 Training Events

January-March, 2008	Regional Municipal Budget Workshops Clarksburg (2), Martinsburg, Wheeling, Charleston
April, 2008	Armory Board P-Card Training Camp Dawson
April-September, 2008	P-Card Internal Controls Workshops Wheeling, Clarksburg, Shepherdstown, Charleston
June, 2008	County Clerks and Deputies Seminar Morgantown
July, 2008	Governmental Accounting & Auditing Updates Seminar Charleston
July, 2008	Local Government P-Card Coordinator Training Charleston
August, 2008	Training for P-Card Travel, Military Affairs & Public Safety Charleston
August, 2008	P-Card Training, Division of Juvenile Services Charleston
August, 2008	County Commissioners and Assistants Seminar Chester
September, 2008	P-Card Training, Division of Forestry Pipestem
September, 2008	2008 State Auditor's Conference Snowshoe

# Training Services



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

[www.wvsao.gov](http://www.wvsao.gov)

September, 2008	Prosecutor Training Seminar Charleston
October, 2008	Annual Required Seminar for State Licensing Boards Charleston
October, 2008	Municipal Officials and Assistants Seminar Flatwoods
October, 2008	P-Card Coordinator Training for Licensing Boards Charleston
October, 2008	Department of Transportation Training Morgantown
December, 2008	Local Government P-Card Coordinator Training Charleston

Training Services provided by *other* Agencies and Associations which included State Auditor's Office staff participation and/or speakers included:

2008 Sheriff's School and Professional Development Session

Association of School Business Officials

Association of Solid Waste Authorities

City/County Employee Training Programs (6)

City/County Financial Statement Preparation (20)

Circuit Clerk's Seminar

County Commissioner's Association of West Virginia

Department of Administration - State Purchasing Conference

Division of Personnel - Finance for the Non-Financial Managers

Department of Transportation Conference

Government Finance Officers Association of West Virginia

Health and Human Resources

Higher Education CFO/CPO Conference (Two sessions)

Payment Processing Training - Division of Juvenile Services

West Virginia Association of Counties





West Virginia County Clerk's Association  
West Virginia Department of Education  
West Virginia Department of Tax & Revenue  
West Virginia Municipal League  
West Virginia Sheriff's Association  
West Virginia Society of Certified Public Accountants  
West Virginia Supreme Court - Admin. Office

## 2008 State Auditor's Conference - Continuing Professional Education Credit

The State Auditor directed staff to seek permission from the West Virginia Board of Accountancy to have a total of four separate one hour sessions which were pre-qualified for continuing professional education credits.

These sessions included information on the theory and methodologies of risk assessments which are performed by auditors as a part of the audit process; developing appropriate internal control systems in state government; internal controls specific to the State Purchasing Card Program and methods of detecting and fighting fraud in the governmental sector.

The sessions were entitled:

- **Risk Assessment - Why your Auditor does it**
- **Why do you need Internal Controls?**
- **Purchasing Card Internal Controls**
- **Fighting Fraud**

The Board of Accountancy stipulated that strict documentation verifying attendance was required for these sessions. A total of **206** continuing professional education (CPE) credit hours were awarded during the 2008 State Auditor's Conference.

Based on the costs associated with similar programs of instruction in West Virginia and surrounding states, the State Auditor's Office conservatively estimates that conference participants were provided with continuing professional education with a total intrinsic value of approximately **\$6,000** had their employing state agency paid directly for such instruction.

Based on the success enjoyed last year and the desire to maximize taxpayer resources, the State Auditor anticipates being able to provide this opportunity for conference participants during the upcoming 2009 State Auditor's Conference.



## 2008 Annual Required Seminar for State Licensing Boards

On October 1, 2008, the **eleventh** seminar was held at the Marriott Hotel in Charleston. The 2008 State Licensing Board Handbook was updated and distributed as well as made available for download on the State Auditor's Website at [www.wvsao.gov](http://www.wvsao.gov).

A total of **77** participants, speakers and staff were in attendance with **32** individual state licensing boards represented as follows:

Board of: Accountancy	Occupational Therapy
Acupuncture	Optometry
Architects	Osteopathy
Barbers and Cosmetologists	Pharmacy
Chiropractic Board	Physical Therapy
Counseling	Practical Nurses
Dental Examiners	Psychologists
Dietitians	Real Estate Appraisers
Engineers	Real Estate Commission
Foresters	Registered Professional Nurses
Funeral Service Examiners	Respiratory Care
Landscape Architects	Sanitarians
Massage Therapy	Social Work Examiners
Medical Imaging & Radiation Therapy Tech.	Speech Pathology/Audiology
Medicine	Surveyors
Nursing Home Administrators	Veterinary Medicine

As in 2007, the State Auditor offered a second day of training on October 2, 2008, for purchasing card coordinators of state licensing boards. Those coordinators who were unable to leave their offices to attend the Required Annual Purchasing Card Coordinator's Seminar on September 22 or 23, at Snowshoe Mountain Resort, Snowshoe, West Virginia, had the option of choosing to attend the training in Charleston. Additionally, any *state agency* purchasing card coordinator who was unable to attend the required seminar was offered this venue to receive their training.

Although members of the State Licensing Boards were not required to be present on the second day, many did attend and commented that they were glad to obtain more information concerning the state purchasing card.

# **GROSS PAY BY DEPARTMENT**

**NOTE:**

**Totals reflect actual payroll *prior* to any adjustments and/or redeposits.**

# GROSS PAY BY DEPARTMENT

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0918 ACCOUNTANCY BOARD OF</b>			
GROSS PAY	\$6,458.00	\$6,471.25	\$152,875.50
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	2	2	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>5</u>	<u>5</u>	<u>10</u>
<b>0603 ADJUTANT GENERAL</b>			
GROSS PAY	\$43,754.30	\$503,744.93	\$7,107,367.64
FULL TIME	22	322	354
PART TIME	1	0	1
TEMPORARY	16	12	211
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>39</u>	<u>334</u>	<u>566</u>
<b>0807 AERONAUTICS</b>			
GROSS PAY	\$5,737.03	\$5,569.03	\$140,161.94
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>3</u>	<u>3</u>	<u>3</u>
<b>1400 AGRICULTURE DEPARTMENT OF</b>			
GROSS PAY	\$498,970.26	\$468,561.94	\$12,185,510.13
FULL TIME	325	293	329
PART TIME	34	31	88
TEMPORARY	20	47	111
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>379</u>	<u>371</u>	<u>528</u>
<b>8380 ANTHONY CENTER</b>			
GROSS PAY	\$107,970.34	\$86,999.13	\$2,670,706.75
FULL TIME	84	81	111
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>85</u>	<u>82</u>	<u>112</u>
<b>0901 APPRAISER LICENSING CERTIFICAT</b>			
GROSS PAY	\$5,821.30	\$4,940.30	\$127,738.37
FULL TIME	3	3	3
PART TIME	1	0	1
TEMPORARY	8	4	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>12</u>	<u>7</u>	<u>12</u>
<b>0919 ARCHITECTS BOARD OF</b>			
GROSS PAY	\$1,969.50	\$1,912.00	\$50,388.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>1</u>	<u>7</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0604 ARMORY BOARD</b>			
GROSS PAY	\$69,134.26	\$52,196.92	\$1,356,626.54
FULL TIME	45	40	50
PART TIME	0	0	0
TEMPORARY	0	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	45	41	51
<b>1500 ATTORNEY GENERAL</b>			
GROSS PAY	\$393,359.00	\$384,842.07	\$9,429,967.22
FULL TIME	167	175	190
PART TIME	1	0	1
TEMPORARY	1	1	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	169	176	200
<b>1201 AUDITOR'S OFFICE</b>			
GROSS PAY	\$318,792.78	\$281,079.75	\$7,333,339.19
FULL TIME	172	162	182
PART TIME	0	0	2
TEMPORARY	11	8	30
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	183	170	214
<b>0303 BANKING DIVISION OF</b>			
GROSS PAY	\$62,914.30	\$61,524.67	\$1,521,647.02
FULL TIME	28	29	30
PART TIME	1	0	1
TEMPORARY	0	1	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	29	30	35
<b>0319 BD OF COAL MINE HEALTH &amp; SAFE</b>			
GROSS PAY	\$5,371.60	\$1,369.50	\$103,245.03
FULL TIME	1	0	1
PART TIME	1	1	1
TEMPORARY	7	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	1	9
<b>0482 BLUEFIELD STATE COLLEGE</b>			
GROSS PAY	\$574,170.35	\$432,280.46	\$11,101,630.52
FULL TIME	203	209	220
PART TIME	7	5	11
TEMPORARY	216	117	488
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	426	331	719
<b>0447 BLUERIDGE COMM &amp; TECH COLLEGE</b>			
GROSS PAY	\$231,846.51	\$219,144.49	\$3,209,613.29
FULL TIME	55	49	58
PART TIME	55	82	109
TEMPORARY	30	15	41
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	140	146	208

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0904 BOARD OF COUNSELING</b>			
GROSS PAY	\$2,529.15	\$2,804.06	\$70,981.68
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>2</u>	<u>8</u>
<b>0938 BOARD OF MASSAGE THERAPY</b>			
GROSS PAY	\$2,154.67	\$1,925.00	\$63,354.39
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>1</u>	<u>7</u>
<b>0914 BOARD OF PSYCHOLOGIST</b>			
GROSS PAY	\$2,697.66	\$1,336.88	\$55,974.48
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	0	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>1</u>	<u>10</u>
<b>0508 BUREAU OF SENIOR SERVICES</b>			
GROSS PAY	\$56,993.00	\$53,811.40	\$1,370,295.89
FULL TIME	33	33	35
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>33</u>	<u>33</u>	<u>35</u>
<b>0908 CHIROPRACTIC EXAMINERS BOARD O</b>			
GROSS PAY	\$1,293.75	\$988.57	\$33,235.55
FULL TIME	0	0	0
PART TIME	1	1	1
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>1</u>	<u>7</u>
<b>0942 COAL HERITAGE HIGHWAY AUTH.</b>			
GROSS PAY	\$6,805.50	\$4,425.50	\$143,882.07
FULL TIME	3	2	3
PART TIME	0	0	0
TEMPORARY	4	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>7</u>	<u>3</u>	<u>9</u>
<b>0449 COMM &amp; TECH COLLEGE AT WVUIT</b>			
GROSS PAY	\$122,958.56	\$108,272.16	\$2,414,176.31
FULL TIME	49	45	58
PART TIME	0	0	0
TEMPORARY	29	23	67
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>78</u>	<u>68</u>	<u>125</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0327 COMMERCE SECRETARY</b>			
GROSS PAY	\$9,855.33	\$9,683.33	\$234,291.92
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>3</u>	<u>3</u>	<u>3</u>
<b>0483 CONCORD UNIVERSITY-STATE OF WV</b>			
GROSS PAY	\$511,367.12	\$484,442.22	\$14,287,048.64
FULL TIME	245	237	264
PART TIME	5	4	48
TEMPORARY	21	16	890
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>271</u>	<u>257</u>	<u>1,202</u>
<b>0608 CORRECTIONS DIVISION OF</b>			
GROSS PAY	\$324,768.70	\$272,174.40	\$7,346,930.65
FULL TIME	228	210	265
PART TIME	1	1	1
TEMPORARY	2	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>231</u>	<u>211</u>	<u>271</u>
<b>0939 COURTHOUSE FACILITIES IMPROV.</b>			
GROSS PAY	\$3,790.50	\$3,679.50	\$90,139.50
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>2</u>	<u>2</u>
<b>0620 CRIMINAL JUSTICE SERVICES</b>			
GROSS PAY	\$43,823.98	\$42,649.84	\$1,014,645.54
FULL TIME	29	29	35
PART TIME	1	1	1
TEMPORARY	1	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>31</u>	<u>30</u>	<u>38</u>
<b>0432 CULTURE &amp; HISTORY DIVISION OF</b>			
GROSS PAY	\$142,977.13	\$136,335.81	\$3,242,855.69
FULL TIME	101	99	103
PART TIME	4	2	5
TEMPORARY	17	15	57
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>122</u>	<u>116</u>	<u>165</u>
<b>8392 DENMAR CORRECTIONAL CENTER</b>			
GROSS PAY	\$99,879.89	\$92,629.75	\$2,317,247.41
FULL TIME	82	84	96
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>82</u>	<u>84</u>	<u>96</u>



	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0909 DENTISTS &amp; DENTAL HYGENISTS BO</b>			
GROSS PAY	\$5,758.83	\$4,358.83	\$128,114.42
FULL TIME	3	3	3
PART TIME	2	2	9
TEMPORARY	2	0	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>7</u>	<u>5</u>	<u>22</u>
<b>0200 DEPT OF ADMINISTRATION</b>			
GROSS PAY	\$1,240,241.27	\$1,179,742.36	\$30,106,860.78
FULL TIME	687	670	780
PART TIME	3	6	8
TEMPORARY	32	14	172
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>722</u>	<u>690</u>	<u>960</u>
<b>0506 DEPT OF HEALTH AND HUMAN RESOU</b>			
GROSS PAY	\$1,230,335.91	\$1,190,232.58	\$29,299,597.40
FULL TIME	750	748	869
PART TIME	10	9	13
TEMPORARY	40	40	108
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>800</u>	<u>797</u>	<u>990</u>
<b>0621 DIVISION OF JUVENILE SERVICES</b>			
GROSS PAY	\$781,547.55	\$691,569.45	\$18,209,909.94
FULL TIME	633	614	748
PART TIME	0	0	0
TEMPORARY	6	2	17
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>639</u>	<u>616</u>	<u>765</u>
<b>0622 DIVISION OF PROTECTIVE SERVICE</b>			
GROSS PAY	\$52,153.74	\$39,678.98	\$1,115,325.67
FULL TIME	39	28	42
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>39</u>	<u>28</u>	<u>42</u>
<b>0492 EASTERN WV COMMUNITY COLLEGE</b>			
GROSS PAY	\$53,529.37	\$48,134.53	\$1,448,799.51
FULL TIME	29	24	31
PART TIME	0	0	1
TEMPORARY	18	12	94
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>47</u>	<u>36</u>	<u>126</u>
<b>0402 EDUCATION DEPARTMENT OF</b>			
GROSS PAY	\$1,497,387.39	\$1,341,733.56	\$33,946,782.30
FULL TIME	596	563	647
PART TIME	43	28	70
TEMPORARY	85	81	175
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>724</u>	<u>672</u>	<u>892</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0606 EMERGENCY SERVICES OFFICE OF</b>			
GROSS PAY	\$58,169.44	\$50,577.79	\$1,331,474.75
FULL TIME	39	38	45
PART TIME	0	0	0
TEMPORARY	1	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	40	38	46
<b>0917 ENGINEERS BOARD OF PROFESSIONA</b>			
GROSS PAY	\$10,235.19	\$9,936.45	\$256,791.43
FULL TIME	5	5	5
PART TIME	0	0	2
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	5	5	11
<b>0313 ENVIRONMENTAL PROTECTION</b>			
GROSS PAY	\$1,489,233.77	\$1,450,760.87	\$36,278,431.32
FULL TIME	776	791	861
PART TIME	5	5	5
TEMPORARY	18	6	71
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	799	802	937
<b>0311 ENVIRONMENTAL QUALITY BOARD</b>			
GROSS PAY	\$3,450.00	\$2,912.00	\$81,881.00
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	3	0	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	5	2	11
<b>0484 FAIRMONT STATE COLLEGE</b>			
GROSS PAY	\$1,295,318.20	\$1,238,002.05	\$29,958,547.92
FULL TIME	513	522	545
PART TIME	594	545	1,185
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,107	1,067	1,730
<b>0619 FIRE COMMISSION</b>			
GROSS PAY	\$52,035.75	\$48,044.25	\$1,343,409.43
FULL TIME	42	39	43
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	42	39	43
<b>0305 FORESTRY DIVISION OF</b>			
GROSS PAY	\$161,066.25	\$154,138.60	\$3,766,302.44
FULL TIME	105	98	108
PART TIME	6	6	6
TEMPORARY	22	21	38
SEASONAL	1	2	1
TOTAL # OF EMPLOYEES	134	127	153

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0306 GEOLOGICAL &amp; ECONOMIC SURVEY</b>			
GROSS PAY	\$69,314.30	\$73,745.70	\$1,827,515.38
FULL TIME	43	48	50
PART TIME	2	2	7
TEMPORARY	1	2	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	46	52	64
<b>0485 GLENVILLE STATE COLLEGE</b>			
GROSS PAY	\$320,723.31	\$300,230.02	\$8,321,360.75
FULL TIME	182	177	213
PART TIME	1	0	15
TEMPORARY	19	14	396
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	202	191	624
<b>0100 GOVERNORS OFFICE</b>			
GROSS PAY	\$153,198.92	\$149,067.95	\$3,539,181.38
FULL TIME	79	80	84
PART TIME	2	2	2
TEMPORARY	26	35	55
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	107	117	141
<b>0501 HEALTH &amp; HUMAN RESOURCES</b>			
GROSS PAY	\$8,389.58	\$11,878.16	\$251,132.02
FULL TIME	4	6	8
PART TIME	0	0	0
TEMPORARY	0	1	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	7	10
<b>0505 HEALTH-BARBERS &amp; COSMETOLOGIST</b>			
GROSS PAY	\$9,941.87	\$10,891.34	\$244,759.34
FULL TIME	9	8	10
PART TIME	0	0	0
TEMPORARY	1	5	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	13	16
<b>0450 HIGHER EDUCATION CENTRL OFFICE</b>			
GROSS PAY	\$146,562.55	\$122,455.38	\$3,257,290.87
FULL TIME	54	47	54
PART TIME	2	2	2
TEMPORARY	2	1	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	58	50	65
<b>0803 HIGHWAYS DIVISION OF</b>			
GROSS PAY	\$7,514,134.75	\$6,648,607.55	\$172,084,850.99
FULL TIME	4,571	4,442	5,035
PART TIME	1	0	6
TEMPORARY	105	98	1,024
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4,677	4,540	6,065

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>2841 HOPEMONT HOSPITAL</b>			
GROSS PAY	\$174,709.28	\$175,614.88	\$4,222,188.62
FULL TIME	171	175	198
PART TIME	0	0	1
TEMPORARY	13	10	23
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	184	185	222
<b>0509 HOSPITAL FINANCE AUTHORITY</b>			
GROSS PAY	\$1,854.00	\$1,800.00	\$44,928.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	1
<b>2200 HOUSE OF DELEGATES</b>			
GROSS PAY	\$108,962.38	\$104,709.73	\$4,984,200.62
FULL TIME	51	51	226
PART TIME	1	1	1
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	53	53	228
<b>0510 HUMAN RIGHTS COMMISSION</b>			
GROSS PAY	\$38,887.51	\$35,423.67	\$917,706.37
FULL TIME	30	28	33
PART TIME	0	0	0
TEMPORARY	0	0	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	30	28	43
<b>0511 HUMAN SERVICES</b>			
GROSS PAY	\$4,040,771.61	\$4,051,716.21	\$97,776,880.49
FULL TIME	3,113	3,151	3,532
PART TIME	9	9	12
TEMPORARY	18	14	39
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3,140	3,174	3,583
<b>8384 HUTTONSVILLE CORRECTIONS CTR</b>			
GROSS PAY	\$446,191.23	\$388,808.48	\$10,420,760.92
FULL TIME	350	362	415
PART TIME	0	0	0
TEMPORARY	0	1	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	350	363	417
<b>0704 INSURANCE COMMISSION</b>			
GROSS PAY	\$574,515.93	\$549,953.41	\$13,646,290.00
FULL TIME	314	318	344
PART TIME	3	3	8
TEMPORARY	6	8	17
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	323	329	369

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>2843 JOHN MANCHIN,SR. HEALTH CARE C</b>			
GROSS PAY	\$76,400.18	\$80,207.85	\$1,977,035.97
FULL TIME	63	68	80
PART TIME	0	1	1
TEMPORARY	8	1	15
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>71</u>	<u>70</u>	<u>96</u>
<b>2300 JOINT EXPENSES</b>			
GROSS PAY	\$225,944.63	\$226,981.45	\$5,430,056.68
FULL TIME	123	125	140
PART TIME	17	9	40
TEMPORARY	1	2	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>141</u>	<u>136</u>	<u>188</u>
<b>0308 LABOR DIVISION OF</b>			
GROSS PAY	\$126,086.88	\$121,072.37	\$2,924,511.47
FULL TIME	96	91	106
PART TIME	0	1	1
TEMPORARY	3	2	13
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>99</u>	<u>94</u>	<u>120</u>
<b>8393 LAKIN CORRECTIONAL FACILITY</b>			
GROSS PAY	\$179,312.12	\$168,661.03	\$4,300,875.95
FULL TIME	148	157	185
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>148</u>	<u>157</u>	<u>185</u>
<b>2842 LAKIN HOSPITAL</b>			
GROSS PAY	\$204,200.35	\$169,270.02	\$4,146,761.45
FULL TIME	156	149	186
PART TIME	0	0	0
TEMPORARY	11	19	48
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>167</u>	<u>168</u>	<u>234</u>
<b>0433 LIBRARY COMMISSION</b>			
GROSS PAY	\$63,998.75	\$63,485.75	\$1,563,982.44
FULL TIME	48	50	53
PART TIME	0	0	0
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>48</u>	<u>50</u>	<u>57</u>
<b>0906 LICENSED PRACTICAL NURSES BOAR</b>			
GROSS PAY	\$9,222.36	\$8,952.78	\$224,361.68
FULL TIME	4	4	4
PART TIME	0	0	6
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>4</u>	<u>4</u>	<u>10</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0705 LOTTERY COMMISSION</b>			
GROSS PAY	\$265,271.13	\$224,530.46	\$6,247,941.12
FULL TIME	164	141	177
PART TIME	0	0	1
TEMPORARY	5	2	25
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	169	143	203
<b>0444 MARSHALL COMM &amp; TECH COLLEGE</b>			
GROSS PAY	\$259,501.48	\$199,078.92	\$4,874,913.68
FULL TIME	103	95	128
PART TIME	162	111	290
TEMPORARY	0	1	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	265	207	423
<b>0471 MARSHALL UNIVERSITY</b>			
GROSS PAY	\$4,063,636.70	\$3,966,595.54	\$94,935,428.85
FULL TIME	1,620	1,627	1,841
PART TIME	1,513	1,486	2,700
TEMPORARY	0	0	18
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3,133	3,113	4,559
<b>8394 MARTINSBURG CORRECTIONAL CENTR</b>			
GROSS PAY	\$83,822.39	\$68,199.28	\$1,895,608.82
FULL TIME	69	61	87
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	69	61	87
<b>2927 MILDRED MITCHELL BATEMAN HOSP.</b>			
GROSS PAY	\$483,261.39	\$442,199.23	\$11,411,292.92
FULL TIME	291	292	350
PART TIME	7	10	12
TEMPORARY	40	10	101
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	338	312	463
<b>0314 MINERS HEALTH SAFETY &amp; TRAININ</b>			
GROSS PAY	\$271,976.90	\$242,922.25	\$6,440,462.42
FULL TIME	124	124	145
PART TIME	0	0	0
TEMPORARY	14	8	23
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	138	132	168
<b>0802 MOTOR VEHICLES</b>			
GROSS PAY	\$632,550.94	\$617,276.94	\$15,340,966.23
FULL TIME	565	547	637
PART TIME	0	0	0
TEMPORARY	10	13	67
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	575	560	704

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>8390 MT OLIVE CORRECTIONAL CTR</b>			
GROSS PAY	\$412,483.86	\$395,114.27	\$10,381,470.01
FULL TIME	315	304	407
PART TIME	0	0	0
TEMPORARY	1	2	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>316</u>	<u>306</u>	<u>415</u>
<b>0706 MUNICIPAL BOND COMMISSION</b>			
GROSS PAY	\$4,533.83	\$6,019.33	\$144,333.12
FULL TIME	3	4	4
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>3</u>	<u>4</u>	<u>5</u>
<b>0310 NATURAL RESOURCES DIVISION OF</b>			
GROSS PAY	\$1,240,272.58	\$1,196,457.76	\$32,374,585.84
FULL TIME	769	780	835
PART TIME	1	1	1
TEMPORARY	474	439	1,336
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1,244</u>	<u>1,220</u>	<u>2,172</u>
<b>0495 NETWORK FOR EDUCATIONAL TELECO</b>			
GROSS PAY	\$98,943.21	\$100,391.04	\$2,432,761.82
FULL TIME	40	43	45
PART TIME	1	1	1
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>42</u>	<u>45</u>	<u>47</u>
<b>0445 NEW RIVER COMM &amp; TECH COLLEGE</b>			
GROSS PAY	\$371,298.43	\$154,871.69	\$5,002,086.22
FULL TIME	83	80	92
PART TIME	2	0	3
TEMPORARY	181	54	341
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>266</u>	<u>134</u>	<u>436</u>
<b>0489 NORTHERN COMMUNITY COLLEGE WV</b>			
GROSS PAY	\$321,788.52	\$312,217.99	\$6,649,287.65
FULL TIME	139	132	149
PART TIME	12	20	39
TEMPORARY	151	173	415
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>302</u>	<u>325</u>	<u>603</u>
<b>8389 NORTHERN REG JAIL &amp; CORR CMLPX</b>			
GROSS PAY	\$146,728.07	\$137,191.82	\$3,473,285.12
FULL TIME	117	118	136
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>118</u>	<u>119</u>	<u>137</u>



	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0911 OCCUPATIONAL THERAPY BOARD OF</b>			
GROSS PAY	\$1,359.86	\$1,568.53	\$30,849.65
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	4	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>5</u>	<u>6</u>
<b>0701 OFFICE OF THE SECRETARY (TAX)</b>			
GROSS PAY	\$23,743.35	\$19,081.38	\$552,678.93
FULL TIME	8	7	8
PART TIME	0	0	0
TEMPORARY	2	0	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>10</u>	<u>7</u>	<u>11</u>
<b>8383 OHIO COUNTY CORRECTIONS</b>			
GROSS PAY	\$31,692.44	\$31,524.23	\$784,541.37
FULL TIME	25	28	32
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>25</u>	<u>28</u>	<u>32</u>
<b>0315 OIL &amp; GAS CONSERVATION COMMISS</b>			
GROSS PAY	\$1,802.50	\$1,590.58	\$59,985.05
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>1</u>	<u>5</u>
<b>0912 OPTOMETRY BOARD OF</b>			
GROSS PAY	\$1,613.66	\$1,566.67	\$42,616.97
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>1</u>	<u>8</u>
<b>0476 OSTEOPATHIC MEDICINE SCHOOL OF</b>			
GROSS PAY	\$540,768.85	\$515,845.58	\$12,494,684.13
FULL TIME	198	193	216
PART TIME	3	3	9
TEMPORARY	29	26	113
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>230</u>	<u>222</u>	<u>338</u>
<b>0921 OSTEOPATHY BOARD OF</b>			
GROSS PAY	\$2,099.17	\$2,037.61	\$57,013.11
FULL TIME	1	1	1
PART TIME	1	1	1
TEMPORARY	0	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>2</u>	<u>7</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0605 PAROLE BOARD</b>			
GROSS PAY	\$23,595.98	\$22,031.98	\$546,693.90
FULL TIME	15	13	18
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>15</u>	<u>13</u>	<u>19</u>
<b>0913 PHARMACY BOARD OF</b>			
GROSS PAY	\$22,848.57	\$18,291.28	\$412,452.48
FULL TIME	5	4	5
PART TIME	4	3	4
TEMPORARY	7	7	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>16</u>	<u>14</u>	<u>17</u>
<b>0922 PHYSICAL THERAPY BOARD OF</b>			
GROSS PAY	\$4,165.52	\$5,198.06	\$106,142.37
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	7	7	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>9</u>	<u>9</u>	<u>9</u>
<b>2844 PINECREST HOSPITAL</b>			
GROSS PAY	\$194,935.88	\$179,253.90	\$4,630,757.63
FULL TIME	168	172	225
PART TIME	0	2	2
TEMPORARY	11	9	37
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>179</u>	<u>183</u>	<u>264</u>
<b>0806 PORT AUTHORITY</b>			
GROSS PAY	\$8,728.12	\$6,917.46	\$172,326.87
FULL TIME	4	4	4
PART TIME	0	0	0
TEMPORARY	1	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>5</u>	<u>4</u>	<u>5</u>
<b>8387 PRUNTYTOWN CORRECTION CTR</b>			
GROSS PAY	\$161,417.29	\$148,516.78	\$3,847,795.89
FULL TIME	127	129	154
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>127</u>	<u>129</u>	<u>154</u>
<b>0926 PUBLIC SERVICE COMMISSION</b>			
GROSS PAY	\$514,317.99	\$513,210.87	\$12,507,837.48
FULL TIME	282	281	306
PART TIME	0	0	0
TEMPORARY	6	2	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>288</u>	<u>283</u>	<u>316</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0707 RACING COMMISSION</b>			
GROSS PAY	\$85,003.24	\$70,476.13	\$1,593,173.88
FULL TIME	34	36	37
PART TIME	3	1	5
TEMPORARY	2	4	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	39	41	48
<b>0915 RADIOLOGIC TECHNOLOGISTS BOARD</b>			
GROSS PAY	\$3,160.11	\$4,084.70	\$88,265.17
FULL TIME	2	2	2
PART TIME	0	1	2
TEMPORARY	0	0	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	3	12
<b>0927 REAL ESTATE COMMISSION</b>			
GROSS PAY	\$14,461.83	\$13,913.83	\$318,494.42
FULL TIME	6	6	6
PART TIME	0	0	0
TEMPORARY	5	5	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	11	11	11
<b>0615 REGIONAL JAIL &amp; CORRECTIONAL F</b>			
GROSS PAY	\$1,222,544.36	\$1,382,440.64	\$30,054,854.39
FULL TIME	851	896	1,147
PART TIME	2	2	2
TEMPORARY	6	10	23
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	859	908	1,172
<b>0907 REGISTERED NURSES BOARD OF</b>			
GROSS PAY	\$19,370.25	\$21,297.83	\$517,560.50
FULL TIME	8	8	8
PART TIME	1	2	2
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	10	16
<b>0932 REHABILITATION SERVICES</b>			
GROSS PAY	\$785,386.22	\$769,560.63	\$18,956,573.42
FULL TIME	530	531	587
PART TIME	4	0	6
TEMPORARY	10	15	32
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	544	546	625
<b>0403 SCHOOLS FOR THE DEAF &amp; BLIND</b>			
GROSS PAY	\$352,071.49	\$330,473.76	\$7,837,835.15
FULL TIME	198	191	204
PART TIME	7	6	15
TEMPORARY	64	75	127
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	269	272	346

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0431 SEC OF EDUCATION AND THE ARTS</b>			
GROSS PAY	\$60,151.98	\$54,404.33	\$1,422,980.61
FULL TIME	23	22	24
PART TIME	2	1	2
TEMPORARY	9	9	18
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	34	32	44
<b>0601 SEC OF MILITARY AFFAIRS AND PU</b>			
GROSS PAY	\$39,086.03	\$28,668.84	\$847,657.62
FULL TIME	19	14	22
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	19	14	23
<b>1600 SECRETARY OF STATE</b>			
GROSS PAY	\$80,895.76	\$77,776.18	\$1,913,876.15
FULL TIME	50	51	60
PART TIME	0	0	0
TEMPORARY	2	3	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	52	54	68
<b>2100 SENATE</b>			
GROSS PAY	\$69,510.55	\$69,520.54	\$2,968,334.41
FULL TIME	37	38	180
PART TIME	0	0	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	37	38	181
<b>0486 SHEPHERD UNIVERSITY</b>			
GROSS PAY	\$1,258,974.87	\$1,191,512.64	\$21,433,388.03
FULL TIME	396	386	442
PART TIME	587	553	1,068
TEMPORARY	27	27	45
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,010	966	1,555
<b>0905 SOCIAL WORK EXAMINERS BOARD OF</b>			
GROSS PAY	\$3,381.57	\$3,466.88	\$90,949.59
FULL TIME	2	2	2
PART TIME	1	1	1
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	3	9
<b>0312 SOLID WASTE MANAGEMENT BOARD</b>			
GROSS PAY	\$19,828.38	\$17,954.25	\$452,994.56
FULL TIME	11	10	11
PART TIME	0	0	0
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	11	10	15

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0487 SOUTHERN WV COMM &amp; TECH COL.</b>			
GROSS PAY	\$386,304.14	\$359,438.05	\$9,422,503.67
FULL TIME	216	213	234
PART TIME	7	4	20
TEMPORARY	55	58	222
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	278	275	476
<b>0930 SPEECH LANGUAGE PATHOLOGY AUDI</b>			
GROSS PAY	\$1,871.91	\$1,520.66	\$41,870.34
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	7
<b>8391 ST MARY CORR COMPLEX</b>			
GROSS PAY	\$285,698.47	\$259,081.10	\$6,725,149.80
FULL TIME	226	224	254
PART TIME	0	0	1
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	226	224	256
<b>0703 STATE BUDGET OFFICE</b>			
GROSS PAY	\$20,189.50	\$19,598.93	\$481,802.76
FULL TIME	10	10	11
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	10	11
<b>0612 STATE POLICE</b>			
GROSS PAY	\$1,916,192.71	\$1,710,929.01	\$46,111,992.25
FULL TIME	1,001	984	1,077
PART TIME	3	3	3
TEMPORARY	20	17	42
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,024	1,004	1,122
<b>2400 SUPREME COURT</b>			
GROSS PAY	\$2,520,623.04	\$2,416,505.68	\$59,694,438.92
FULL TIME	1,212	1,210	1,277
PART TIME	1	0	2
TEMPORARY	22	10	94
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,235	1,220	1,373
<b>0702 TAX DIVISION</b>			
GROSS PAY	\$554,940.72	\$538,239.56	\$13,703,564.78
FULL TIME	425	429	478
PART TIME	0	0	0
TEMPORARY	7	9	39
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	432	438	517

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0320 TECH REVIEW COMMITTEE</b>			
GROSS PAY	\$1,050.00	\$0.00	\$26,850.00
FULL TIME	0	0	0
PART TIME	0	0	0
TEMPORARY	1	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>0</u>	<u>1</u>
<b>0304 TOURISM DIVISION WV DEVELOPME</b>			
GROSS PAY	\$82,128.32	\$80,398.38	\$1,968,021.76
FULL TIME	65	66	68
PART TIME	0	0	1
TEMPORARY	0	0	3
SEASONAL	0	1	1
TOTAL # OF EMPLOYEES	<u>65</u>	<u>67</u>	<u>73</u>
<b>1300 TREASURERS OFFICE</b>			
GROSS PAY	\$282,369.85	\$250,709.29	\$6,610,009.65
FULL TIME	138	128	149
PART TIME	3	5	6
TEMPORARY	10	14	22
SEASONAL	3	2	24
TOTAL # OF EMPLOYEES	<u>154</u>	<u>149</u>	<u>201</u>
<b>0618 VETERANS HOME</b>			
GROSS PAY	\$39,500.90	\$36,969.63	\$929,813.10
FULL TIME	45	44	53
PART TIME	0	0	0
TEMPORARY	1	1	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>46</u>	<u>45</u>	<u>61</u>
<b>0923 VETERINARY MEDICINE BOARD OF</b>			
GROSS PAY	\$3,191.66	\$2,748.36	\$92,118.10
FULL TIME	1	1	1
PART TIME	1	1	2
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>2</u>	<u>2</u>	<u>9</u>
<b>0316 WATER DEVELOPMENT AUTHORITY</b>			
GROSS PAY	\$39,742.28	\$14,452.75	\$485,263.37
FULL TIME	10	10	13
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>10</u>	<u>10</u>	<u>13</u>
<b>2845 WELCH EMERGENCY HOSPITAL</b>			
GROSS PAY	\$394,741.84	\$381,604.82	\$9,494,238.22
FULL TIME	271	270	294
PART TIME	7	13	18
TEMPORARY	21	23	65
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>299</u>	<u>306</u>	<u>377</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0488 WEST LIBERTY STATE COLLEGE</b>			
GROSS PAY	\$517,433.18	\$497,428.76	\$12,195,155.29
FULL TIME	253	233	276
PART TIME	7	9	30
TEMPORARY	148	164	470
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	408	406	776
<b>0463 WEST VIRGINIA UNIVERSITY</b>			
GROSS PAY	\$17,948,490.73	\$16,487,797.18	\$384,837,771.20
FULL TIME	6,256	6,206	6,849
PART TIME	266	284	324
TEMPORARY	5,397	4,948	10,517
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	11,919	11,438	17,690
<b>2926 WILLIAM R. SHARPE HOSPITAL</b>			
GROSS PAY	\$547,518.09	\$521,644.00	\$13,121,414.69
FULL TIME	414	418	484
PART TIME	1	1	1
TEMPORARY	45	17	95
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	460	436	580
<b>0323 WORKFORCE WEST VIRGINIA</b>			
GROSS PAY	\$589,562.96	\$569,267.65	\$14,296,169.84
FULL TIME	372	368	404
PART TIME	16	16	21
TEMPORARY	30	25	80
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	418	409	505
<b>0708 WV ABCA</b>			
GROSS PAY	\$127,616.64	\$151,540.25	\$3,462,739.67
FULL TIME	91	99	103
PART TIME	0	0	0
TEMPORARY	3	4	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	94	103	113
<b>0902 WV BD FUNERAL SERV EXAMINERS</b>			
GROSS PAY	\$2,199.00	\$2,822.19	\$64,432.96
FULL TIME	1	1	1
PART TIME	1	1	2
TEMPORARY	0	0	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	13
<b>0937 WV BD OF ACCUPUNCTURE</b>			
GROSS PAY	\$0.00	\$0.00	\$3,000.00
FULL TIME	0	0	0
PART TIME	0	0	0
TEMPORARY	0	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	0	0	4



	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0936 WV BD OF LICENSED DIETITIANS</b>			
GROSS PAY	\$0.00	\$0.00	\$2,550.00
FULL TIME	0	0	0
PART TIME	0	0	0
TEMPORARY	0	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>0</u>	<u>0</u>	<u>5</u>
<b>0950 WV BD OF TREASURY INVESTMENTS</b>			
GROSS PAY	\$0.00	\$13,486.50	\$59,169.47
FULL TIME	0	5	5
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>0</u>	<u>5</u>	<u>5</u>
<b>0903 WV BD PROFESSIONAL SURVEYORS</b>			
GROSS PAY	\$4,243.66	\$2,725.50	\$96,774.10
FULL TIME	2	2	3
PART TIME	0	0	0
TEMPORARY	4	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>6</u>	<u>2</u>	<u>9</u>
<b>0929 WV BOARD OF FORESTERS</b>			
GROSS PAY	\$175.00	\$0.00	\$1,435.52
FULL TIME	0	0	0
PART TIME	0	0	1
TEMPORARY	5	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>5</u>	<u>0</u>	<u>7</u>
<b>0935 WV BOARD OF RESPIRATORY CARE</b>			
GROSS PAY	\$1,483.00	\$1,589.50	\$41,460.00
FULL TIME	1	1	2
PART TIME	0	0	0
TEMPORARY	0	1	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>1</u>	<u>2</u>	<u>9</u>
<b>0943 WV CENTER FOR NURSING</b>			
GROSS PAY	\$7,560.80	\$5,366.97	\$171,470.15
FULL TIME	3	1	3
PART TIME	0	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>3</u>	<u>2</u>	<u>4</u>
<b>0420 WV COUNCIL FOR COMM &amp; TECH COL</b>			
GROSS PAY	\$21,338.47	\$21,166.20	\$491,100.42
FULL TIME	7	7	7
PART TIME	0	0	0
TEMPORARY	0	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>7</u>	<u>8</u>	<u>8</u>

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0307 WV DEVELOPMENT OFFICE</b>			
GROSS PAY	\$183,971.50	\$176,398.75	\$4,465,254.66
FULL TIME	93	89	103
PART TIME	0	0	1
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	94	90	105
<b>0805 WV DIV OF PUBLIC TRANSIT</b>			
GROSS PAY	\$15,752.59	\$14,048.08	\$369,412.15
FULL TIME	9	8	10
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	8	10
<b>0613 WV DIV OF VETERANS AFFAIRS</b>			
GROSS PAY	\$143,076.45	\$112,909.27	\$3,004,718.52
FULL TIME	132	115	182
PART TIME	10	9	12
TEMPORARY	1	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	143	124	196
<b>0328 WV DIVISION OF ENERGY</b>			
GROSS PAY	\$10,164.50	\$11,066.89	\$266,267.00
FULL TIME	5	7	7
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	5	7	7
<b>0944 WV ECONOMIC DVLPMNT AUTHORITY</b>			
GROSS PAY	\$21,991.65	\$21,348.97	\$493,231.26
FULL TIME	9	9	9
PART TIME	0	0	0
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	10	10
<b>0439 WV EDUCATIONAL BROADCASTING</b>			
GROSS PAY	\$127,945.24	\$123,315.35	\$3,098,835.02
FULL TIME	78	78	83
PART TIME	1	2	2
TEMPORARY	4	6	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	83	86	92
<b>0507 WV HEALTH CARE AUTHORITY</b>			
GROSS PAY	\$74,528.67	\$80,516.43	\$1,778,286.39
FULL TIME	37	42	46
PART TIME	0	0	0
TEMPORARY	0	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	37	42	48

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>8210 WV MILITARY AUTHORITY</b>			
GROSS PAY	\$543,817.46	\$0.00	\$6,503,531.29
FULL TIME	335	0	360
PART TIME	0	0	0
TEMPORARY	6	0	13
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	341	0	373
<b>2836 WV NURSING HM ADM LICENSNG BD</b>			
GROSS PAY	\$2,625.00	\$1,622.00	\$43,674.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	5	0	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	6	1	8
<b>0709 WV OFFICE OF TAX APPEALS</b>			
GROSS PAY	\$16,984.50	\$16,483.00	\$408,133.88
FULL TIME	9	9	9
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	9	9
<b>0438 WV PUBLIC RADIO</b>			
GROSS PAY	\$15,407.37	\$8,378.77	\$247,931.07
FULL TIME	8	5	9
PART TIME	9	2	9
TEMPORARY	3	3	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	20	10	22
<b>0448 WV STATE COMM &amp; TECH COLLEGE</b>			
GROSS PAY	\$187,375.03	\$158,405.22	\$3,549,299.68
FULL TIME	57	60	65
PART TIME	38	47	55
TEMPORARY	20	7	93
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	115	114	213
<b>0804 WV STATE RAIL AUTHORITY</b>			
GROSS PAY	\$30,062.62	\$27,752.54	\$725,222.37
FULL TIME	19	16	19
PART TIME	0	0	0
TEMPORARY	1	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	20	17	25
<b>0490 WV STATE UNIVERSITY</b>			
GROSS PAY	\$754,301.76	\$766,657.42	\$17,181,940.47
FULL TIME	357	366	385
PART TIME	94	89	131
TEMPORARY	162	155	634
SEASONAL	2	0	3
TOTAL # OF EMPLOYEES	615	610	1,153

	12/31/2008	12/31/2007	01/01/2008 - 12/31/2008
<b>0464 WVU AT PARKERSBURG</b>			
GROSS PAY	\$480,395.53	\$449,684.36	\$10,168,544.07
FULL TIME	197	197	216
PART TIME	3	2	3
TEMPORARY	232	204	388
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	<u>432</u>	<u>403</u>	<u>607</u>
<b>GRAND TOTAL GROSS PAY</b>	<b>\$69,189,501.61</b>	<b>\$64,520,021.47</b>	<b>\$1,581,839,035.97</b>
<b>GRAND TOTAL STATE EMPLOYEES</b>	<b>47,197</b>	<b>45,802</b>	<b>66,959</b>

# **SALARIES GREATER THAN \$80,000**

**(Excluding Higher Education)**

**NOTE:**

**Salaries reflect actual payroll *prior* to any adjustments and/or redeposits.**

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## ***SALARIES GREATER THAN 80,000 (EXCLUDING HIGHER ED)***

<b><i>AGENCY</i></b>	<b><i>SALARY</i></b>	<b><i>NAME</i></b>	<b><i>TITLE</i></b>
<b><i>ADJUTANT GENERAL</i></b>			
	\$92,500.00	TACKETT, ALLEN E	ADJUTANT GENERAL
<b><i>ATTORNEY GENERAL</i></b>			
	\$133,488.00	HUGHES, FRANCES A	CHF MANG DEP ATT GEN
	\$123,188.16	ALLEN, BARBARA H	MAN DEP ATTY GEN
	\$115,472.16	TAYLOR, SILAS B	SR DEP AG
	\$114,536.16	STUART, DAVID	SR DEP AG
	\$108,786.48	MILES, JILL L	DEPUTY AG
	\$105,178.56	SCHULTZ, KATHERINE	SR DEP ASST
	\$105,172.56	WARFIELD, DAWN E	DEP ASST AG
	\$105,172.56	TALBOTT, KELLI D	DEP ATTY GEN
	\$104,872.32	VAUGHAN, CHARLENE	DEP ASST AG
	\$104,236.08	SMITH, THOMAS W.	MANAGING DEP ATT GEN
	\$102,016.24	UTT, CHRISTIE S	DEPUTY ATTY GEN
	\$99,092.16	HAMILTON, DEBRA (D.L.	DEPUTY ATT GEN
	\$98,468.40	SHERIDAN, PAUL R	SEN ASST AG
	\$93,835.92	SKINNER, GREGORY G	ASST AG
	\$92,700.00	BOLLING, CONNIE A	ADM DIRECTOR
	\$91,364.64	CLAY, JEROME K	CONTROLLER-CFO
	\$91,008.48	DAVIS, DOUGLAS L	ASST AG
	\$88,792.08	WEINBERGER, ROBERT	SR AST AG
	\$87,656.40	RATLIFF-THOMAS, DAR	AST AG
	\$85,908.24	BURRELL, DOREN	SR ASST AG
	\$84,572.28	FULTON, CHARLENE C	SR AAG
	\$84,572.16	AMBROSE, KELLY (L	SR ASST AG
	\$84,571.79	GOOGEL, NORMAN A	AAGT AG
	\$82,812.24	THORNTON, KAREN O	AAG
	\$82,512.24	DALPORTO, JOHN S	SR ASST AG
	\$82,400.16	KOERBER, BARRY L	ASST AG
	\$81,064.08	COMPTON, STEVE	ASST AG
	\$80,552.16	MAZEZKA, GARY	AAG
	\$80,000.16	EVERS, GREGORY W.	AAG
<b><i>AUDITORS OFFICE</i></b>			
	\$107,946.00	HOPKINS, LISA A	SRDEPCOMM/GENCOUN

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$92,004.00	GYMAN, STEVEN D	DIR OF APP DEVELOPMT
	\$85,812.00	PARSONS, MACK E	SENIOR DEP STATE AUD
	\$84,342.00	WILLIAMS, DAVID H	CIO
	\$81,300.00	GUYER, RICHARD R	SENIOR DEP STATE AUD

*BANKING DIVISION OF*

\$88,920.00	LAMONT, ROBERT J	ATTORNEY 3
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*BUREAU OF SENIOR SERVICES*

\$84,024.00	WEBB, KENNETH Y	SR SERV OFCR DIR
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*DEPT OF ADMINISTRATION*

\$158,797.68	MARTIN, SHELDA ANNE	PHYSICIAN DIR
\$143,000.00	CHEATHAM, TED M	DIR PEIA
\$124,836.00	LAMBRIGHT, ANNE WE	EXECUTIVE DIRECTOR
\$114,535.00	SCHAFER, KYLE DAVID	AGENCY DIRECTOR
\$110,724.00	MANDEL, HARRY W	ACTUARY
\$98,928.00	TINCHER, DAVID	DIR PURCHASING DIVSN
\$98,010.00	JOSEPH, FELICE B	PHARMACY DIRECTOR
\$90,000.00	FERGUSON, ROBERT W	CABINET SECRETARY
\$87,660.00	MILLER, TERASA L	DEPUTY DIRECTOR
\$87,636.00	HUFFMAN, BERNARD	GENERAL COUNSEL
\$87,554.12	LAWRENCE, CHARLES	ST LEASG DIR
\$87,360.00	MILLER, MARK S	CHF FIN OFCR
\$85,512.00	WOOD, KEITH A	AVIATION SERV MGR
\$84,120.00	CROUSE, THERESA MC	ADM SERV MGR IV
\$83,760.00	DENISON, DOUGLAS MA	INFO SYS MGR IV
\$83,544.00	LONG, GLORIA	ADM SERV MGR IV
\$83,244.00	TAYLOR, ROSCOE A	DIR FINANCE DIVISION
\$80,628.00	LARRABEE, JOYCE D	INFO SYS MGR III
\$80,452.00	BREWER, LEWIS G	EX DIR ETHICS COMMIS
\$80,448.00	ADKINS, J. MICHAEL	ADM SERV MGR IV

*DEPT OF HEALTH AND HUMAN RESOURCES*

\$166,140.00	MASOOD, SHAHID	PHYSICIAN DIR
\$156,672.00	HYDER, MUHAMMAD AL	PHYSICIAN SPEC
\$156,672.00	THACKER, ANTHONY W	PHYSICIAN SPEC
\$150,492.00	KAPLAN, JAMES A	PHYSICIAN DIR
\$144,312.00	LUMAPAS, ARTURO R	PHYSICIAN SPEC
\$141,216.00	RAMSEY, WILLIAM D	PHYSICIAN DIR



<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$141,216.00	SLEMP, CATHERINE C	PHYSICIAN DIR
	\$138,132.00	LATIF, JAWAID	PHYSICIAN SPEC
	\$136,080.00	HAIKAL, NABILA	PHYSICIAN SPEC
	\$130,008.00	BELDING, ROBERT C	PHYSICIAN SPEC
	\$124,800.00	EDELSTEIN, BARRY A	PSYCHOLOGIST 2
	\$116,904.00	TUMBOKON, DENNIS C.	PHYSICIAN
	\$115,908.00	BIXLER, DANA E	PHYSICIAN DIR
	\$115,788.00	SABET, ZIA	PHYSICIAN SPEC
	\$114,552.00	WILLIAMS, CAROLINE A	PHYSICIAN
	\$114,552.00	DEL ROSARIO, MARIA C	PHYSICIAN SPEC
	\$113,412.00	GORRAFA, AL A.M.	PHYSICIAN
	\$112,968.00	ABDULLA, ESSA	PHYSICIAN
	\$111,444.00	ROSE, WILLIAM D	PHYSICIAN DIR
	\$110,220.00	CHIDESTER, CANDACE	PHYSICIAN
	\$110,208.00	MAHMOUD, HAMADA E	PHYSICIAN SPEC
	\$107,304.00	GARRETT, WALTER J	ADM ACUTE CARE HOS.
	\$95,051.88	PHARES, SHANA KAY	DEPUTY SECRETARY
	\$94,032.00	MCWHORTER, JOHN H	PHYSICIAN
	\$93,600.00	FRANCO, DANNY C	H&HR EXEC
	\$92,700.00	MORRIS, MARSHA K	H&HR EXEC
	\$92,472.00	SMITH, CHARLES L	PHYSICIAN
	\$89,724.00	BIANCONI, JOHN	H&HR EXEC
	\$89,724.00	PERRY, SUSAN S	H&HR EXEC
	\$88,500.00	KNITTLE, ROBERT C	H&HR OFC DIR I
	\$86,640.00	PATTERSON, AVA J	PHARMACIST II
	\$85,050.00	BOOKER, ANGELA D	HOSPITAL ADM 1
	\$84,984.00	KEEFER, WARREN D II	H&HR EXEC
	\$84,858.00	MCCOY, GARY	PHARMACY DIRECTOR
	\$84,792.00	COMER, TRACY ANN	PHARMACIST I
	\$84,360.00	FUCILLO, ROCCO S	GENERAL COUNSEL
	\$83,652.00	NAJMULSKI, JOHN J	H&HR EXEC
	\$83,040.00	KRANER, JAMES C	TOXICOLOGIST CHF
	\$82,490.52	GAZIANO, DOMINIC J	PHYSICIAN SPEC
	\$82,308.00	CURTIS, CHRISTINA H	H&HR EXEC
	\$82,032.00	STALNAKER, KEVIN P	ADM ACUTE CARE HOS.
	\$81,564.00	BUCKNER, TARA L	H&HR OFC DIR III
	\$81,198.00	KING, PEGGY A	PHARMACY DIRECTOR

*EDUCATION DEPARTMENT OF*

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$175,000.00	PAINE, STEVE	SUPERINTENDENT
	\$139,400.00	SEAL, KENNA	DIRECTOR
	\$124,888.07	MCCLANAHAN, JACK	DEPUTY SUPERINTENDE
	\$113,125.45	HOPKINS, STANLEY	ASST SUPT
	\$113,125.45	MARPLE, JOREA M	ASST SUPT
	\$113,125.45	CAIN, PAMELA	ASST ST SUPT
	\$108,974.00	MANCHIN, MARK A	EXEC DIR
	\$108,815.38	SNEED, DAVID	CHIEF ARCH SVCS
	\$108,119.76	HUFFMAN, KAREN	SPEC ASST TO SUPT
	\$104,795.94	MARRA, JOHN R	PRINCIPAL
	\$102,388.07	BARTH, JANICE	SPECIAL ASSIGNMENT
	\$97,625.29	DESKINS, HEATHER	GENERAL COUNSEL
	\$96,625.45	WARSING, FRANCES F	SUPT FOR IEP
	\$95,986.06	BALL, WILLIAM	PRINCIPAL
	\$95,625.37	DAVIS, DONNA	DEPUTY DIRECTOR
	\$92,625.37	LARRY, KAREN	ADM ASST
	\$91,416.00	HOSKINS, LISA	PRINCIPAL
	\$88,325.37	KOLSUN, CYNTHIA	STATE MONITOR
	\$87,962.84	HARMAN, ROWENA	PRINCIPAL
	\$87,653.00	STEWART, GARRY R	DIR OF FINANCE
	\$87,625.45	WILCOX, BILL	EXEC DIRECTOR
	\$87,625.45	COURTS, AMELIA	EXEC DIR (PROJ)
	\$87,625.45	CORDEIRO, LIZA M	EXEC DIR
	\$87,625.45	WILLIAMS, BRENDA L	EXEC DIRECTOR
	\$87,625.45	WILLIAMSON, CARLA	EXEC DIRECTOR
	\$87,625.45	WALKER, NANCY	EXEC DIR
	\$87,625.45	SHEW, BENJAMIN II	EXEC DIR
	\$87,625.45	BOYER, K. LYNN	EXEC DIR
	\$87,625.45	CARTER, JAMES	EXEC DIR
	\$87,625.45	PURKEY, MELANIE D	EXECUTIVE DIRECTOR
	\$87,625.45	PANETTA, JOSEPH	EXEC DIR
	\$87,625.45	COULSON, EARL E	EXEC DIR
	\$87,625.45	ELSWICK, CALVIN WILLI	EXEC DIRECTOR
	\$87,625.45	ESTEL, NATHAN	EXECUTIVE DIRECTOR
	\$87,625.45	LAWRENCE, RICHARD	EXEC DIRECTOR
	\$87,625.45	GOFF, RICHARD	EXEC DIR
	\$87,625.45	JORDAN, BETTY J	EXEC DIR
	\$87,625.45	GRIMES, RONALD	GEN MGR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$87,625.45	HARLESS, TERRY A	EXEC DIR
	\$87,625.45	PERINE, DAVID R	HUMAN RES DIRECTOR
	\$85,367.45	BOONE, KAREN L.	LEAD TEACHER
	\$85,119.85	GOODMAN, SHERRI D	ATTORNEY
	\$84,489.35	MICHAEL, JOSEPH	PRINCIPAL
	\$83,885.29	MARTIN, DARRIN	CAG LIAISON
	\$83,885.29	ALBIN, MARY	CAG LIAISON
	\$83,885.29	PLYMALE, GLENNA	CAG LIAISON
	\$83,885.29	FLACK, SHARON S	CAG LIAISON
	\$83,885.29	YOUELL, LISA A	PSYCHOMETRICIAN
	\$83,885.29	HEINLEIN, CHARLES	CAG
	\$83,885.29	MACCORKLE, MARY	CAG LIAISON
	\$82,115.16	GARDNER, DANIEL B	PRINCIPAL
	\$81,325.46	KELLY, BARRY WAYNE	ASST DIR
	\$81,325.45	MCQUAIN, SANDRA	ASSISTANT DIRECTOR
	\$81,325.45	UY, PHILLIP A	ASST DIR
	\$81,325.45	BOONE, KATHRYN L	ASST. DIRECTOR
	\$81,325.45	ALLEN, VICKI	ASST DIR
	\$81,325.45	DUNCAN, DARRELL D.	ASST DIRECTOR
	\$81,325.45	BEANE, MONICA	ASST DIR
	\$81,325.45	CHAPMAN, DON	AST DIR
	\$81,325.45	GREEN, JACOB	ASST. DIRECTOR
	\$81,325.45	WOOD, MOLLIE B	ASST DIR
	\$81,325.45	BURKE, MARTHA K	ASST DIRECTOR
	\$81,325.45	HARRINGTON, SALLIE H	ASST DIR
	\$81,325.45	STALEY, PAULA	ASST DIR
	\$81,325.45	JUDY, ELIZABETH	ASST DIR
	\$81,325.45	BURGE-TETRICK, DONN	ASST DIRECTOR
	\$81,325.45	VEITH, PHYLLIS ANN	ASSISTANT DIRECTOR
	\$81,325.45	BROWN, JAMES GLENN	ASST DIRECTOR
	\$81,325.45	WIGGINS, LORI	ASST DIRECTOR
	\$81,325.45	MEADOWS, ANNE	ASSISTANT DIRECTOR
	\$81,325.45	STANLEY, JANET	ASST DIR
	\$81,325.45	WHITE, LARRY	ASST. DIRECTOR/PSYCO
	\$80,925.45	RHUDY, VAUGHN G	COORDINATOR

*EDUCATIONAL BROADCASTING AUTHORITY*

\$80,462.00	ACKER, WILLIAM H.	CULTURAL PRG MGR
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<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>ENERGY DIVISION OF</i>			
	\$80,700.00	HERHOLDT, JOHN F	EXECUTIVE DIRECTOR
<i>ENGINEERS BOARD OF PROFESSIONAL</i>			
	\$91,776.00	ROSIER-TABOR, LESLE	EXECUTIVE DIRECTOR
<i>ENVIRONMENTAL PROTECTION</i>			
	\$95,000.00	HUFFMAN, RANDY C	CABINET SECRETARY
	\$87,840.00	MCCLUNG, LISA ANN	DEPUTY SECRETARY
	\$87,656.00	CONNOLLY, HEATHER	DIR LEGAL DIVISION
	\$84,576.00	ELLISON, KENNETH W	ENV RESRC PRG ADM
	\$84,576.00	BENEDICT, JOHN A	ENV RESRC PRG ADM
	\$82,452.00	CLARKE, THOMAS L	ENV RESRC PRG ADM
	\$82,416.00	FRANKS, RAYMOND	GENERAL COUNSEL
	\$80,148.00	JOHNSON, JOHN M	ENGINEER CHIEF
	\$80,004.00	COBERLY, ERIC J	ENGINEER CHIEF
<i>GOVERNORS OFFICE</i>			
	\$109,864.00	PUCCIO, LARRY J	CHIEF OF STAFF
	\$95,000.00	MANCHIN, JOE III	GOVERNOR
	\$88,692.00	GOODWIN, CARTE	GENERAL COUNSEL
	\$85,596.00	RAMSBURG, LARA B	DIR. COMMUNICATIONS
	\$84,576.00	MARTIN, JOSEPH E	DEPUTY CHIEF OF STAF
	\$82,512.00	THOMPSON, MARY JO	DIR. CONSTITUENT SER
<i>HEALTH CARE AUTHORITY</i>			
	\$94,146.00	KAPINOS, MARIANNE K	GENERAL COUNSEL
	\$89,556.00	MILAM, SALLIE H	HIPPA CHIEF PRIV OFC
<i>HIGHWAYS DIVISION OF</i>			
	\$119,999.88	MATTOX, PAUL A JR	DOH COMMISSIONER
	\$99,084.00	TURMAN, PAUL II	DOH DEPUTY COMMISSI
	\$96,936.00	BRALEY, J WILSON	HIGHWAY ENGINEER SE
	\$92,820.00	ALLEN, DARRELL WILLI	HIGHWAY ENGINEER CHI
	\$92,820.00	MURPHY, MARVIN G	STATE HIGHWAY ENGINE
	\$92,580.00	SOTHEN, JAMES E	HIGHWAY ENGINEER CHI
	\$91,512.00	HALKIAS, ANTHONY G	DIRECTOR LEGAL DIVIS
	\$91,428.00	CLAYTON, GARY KIRK	HIGHWAY ENGINEER SE
	\$90,324.00	WALKER, JOHN STEVE	HIGHWAY ENGINEER CHI
	\$89,328.00	SIKORA, DANIEL W	HIGHWAY ENGINEER

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$89,328.00	SMITH, RONALD C JR	HIGHWAY ENGINEER
	\$89,244.00	MANER, DAVID L	HIGHWAY ENGINEER
	\$87,816.00	WHITE, W RICHARD	HIGHWAY ENGINEER
	\$87,504.00	WHIPP, ROBERT WILLIA	HIGHWAY DISTRICT ENG
	\$87,156.00	SHINSKY, GEORGE A	HIGHWAY ENGINEER
	\$86,736.00	ELLIS, DANNY L	TRANSPORTATION BUS.
	\$86,100.00	BAILEY, GREGORY L	HIGHWAY ENGINEER SE
	\$85,956.00	TUCKWILLER, EUGENE	HIGHWAY ENGINEER
	\$85,680.00	LANHAM, GARY D	HIGHWAY ENGINEER
	\$85,596.00	AHMAD, DIRAR M	HIGHWAY ENGINEER
	\$85,548.00	MULLENS, HOWARD LE	ASSISTANT COMMISSION
	\$85,536.00	COLE, STEVEN BLAINE	HIGHWAY ENGINEER SE
	\$85,332.00	ROTEN, JAMES EMORY	HIGHWAY DISTRICT ENG
	\$85,056.00	MORAN, MICHAEL RAY	HIGHWAY ENGINEER SE
	\$84,936.00	WOLFORD, CHARLES W	HIGHWAY ENGINEER
	\$84,828.00	LISS, FRANK C	HIGHWAY ENGINEER
	\$83,820.00	ADAMS, LLOYD P	HIGHWAY ENGINEER
	\$82,740.00	SHOOK, JAMES D	HIGHWAY ENGINEER
	\$82,668.00	EPERLY, MICHAEL DA	HIGHWAY ENGINEER
	\$82,332.00	THORNE, JUSTIN LEE	HIGHWAY ENGINEER
	\$82,248.00	KELLEY, WILLIAM J	HIGHWAY ENGINEER
	\$82,224.00	BODNAR, DAVID PAUL	HIGHWAY ENGINEER
	\$82,044.00	CRAMER, CINDY L	HIGHWAY ENGINEER
	\$81,984.00	WILLIAMS, JEFFREY PA	HIGHWAY ENGINEER
	\$81,984.00	WILLIAMS, DONALD	HIGHWAY ENGINEER
	\$81,540.00	LANGEN, ROBERT E	HIGHWAY ENGINEER AS
	\$81,096.00	SLOAN, JAMES ROBERT	HIGHWAY ENGINEER
	\$80,820.00	SCOTT, DAVID E	HIGHWAY ENGINEER
	\$80,796.00	BOWYER, CARL JOSEP	HIGHWAY ENGINEER
	\$80,520.00	LATIF, ISMAIL S	HIGHWAY ENGINEER
	\$80,496.00	HIGHLAND, ROBERT W	HIGHWAY ENGINEER
	\$80,112.00	PENNINGTON, ROBERT	HIGHWAY ENGINEER CHI
	\$80,040.00	PAKVASA, SUSHRUT S	HIGHWAY ENGINEER
	\$80,016.00	KIRK, TIMOTHY SHANE	HIGHWAY ENGINEER

#### *INSURANCE COMMISSION*

\$158,688.00	BECKER, JAMES BERNA	PHYSICIAN DIR
\$104,500.00	HEDRICK, RITA F	BOARD/COMM MEMBER
\$104,500.00	STEVENS, WILLIAM	BOARD/COMM MEMBER

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$104,500.00	GRAY, JAMES D	BOARD/COMM MEMBER
	\$100,020.00	KISS, MELINDA A	ASST INS COMM, FIN
	\$96,648.00	KENNY, WILLIAM E	DEP COMM, INSUR
	\$92,500.00	CLINE, JANE L	AGENCY DIRECTOR
	\$90,936.00	DRESCHER, ALAN M	DEP CHF ADM LAW JDGE
	\$88,560.00	RODAK, ANN C	DEP CHF ADM LAW JDGE
	\$86,328.00	BEANE, JOHN J	INFO SYS MGR III
	\$86,172.00	PICKENS, MARY J	GENERAL COUNSEL
	\$85,248.00	ROUSH, REBECCA	CHF ADM LAW JUDGE
	\$84,012.00	HASLEBACHER, HENRY	DEP CHF ADM LAW JDGE
<i>LABOR DIVISION OF</i>			
	\$83,200.00	MORGAN, DALE A	LABOR INSPECT II
<i>LICENSED PRACTICAL NURSES BOARD OF</i>			
	\$81,544.43	ANDERSON, LANETTE L	EXECUTIVE DIRECTOR
<i>LOTTERY COMMISSION</i>			
	\$92,808.00	MELTON, JOHN	ASSOC GENERAL COUNS
	\$92,500.00	MUSGRAVE, JOHN C	AGENCY DIRECTOR
	\$82,944.00	TONEY, JAMES M	LOTTERY DEP DIR
	\$81,048.00	ROSE, MARION A	LOTTERY DEP DIR
<i>MINERS HEALTH SAFETY &amp; TRAINING</i>			
	\$87,444.00	WOOTEN, RONALD L	AGENCY DIRECTOR
<i>NATURAL RESOURCES DIVISION OF</i>			
	\$82,020.00	KINCER, DENNIS MAIDE	ENGINEER
	\$81,636.00	PRICE, HARRY F	ADM SERV MGR IV
<i>OFFICE OF TAX APPEALS</i>			
	\$82,000.00	BISHOP, MICHELE DUN	CHF ADM LAW JUDGE
<i>PUBLIC SERVICE COMMISSION</i>			
	\$100,248.00	HITT, RICHARD E	GENERAL COUNSEL
	\$93,036.00	MARLAND, MELISSA	CHF ADM LAW JUDGE
	\$92,724.00	MELTON, EARL E	ENGINEER CHIEF
	\$90,000.00	ALBERT, MICHAEL A	PSC CHAIRMAN
	\$87,876.00	SHORT, CARYN C WATS	DIR LEGAL DIVISION
	\$85,000.00	STAATS, EDWARD	PSC COMMISSIONER
	\$85,000.00	MCKINNEY, JON W	PSC COMMISSIONER
	\$83,544.00	KOVARIK, DAVID M	PUB UTIL DIR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$83,154.00	HARRIS, BYRON L	PUB UTIL DIR
	\$81,708.00	SWANN, AMY L	PUB UTIL DIR
<i>RACING COMMISSION</i>			
	\$86,520.00	DIBBERN, DENNIS K.	VETERINARIAN
<i>REGISTERED NURSES BOARD OF</i>			
	\$117,300.00	RHODES, LAURA S	EXEC DIRECTOR
	\$90,900.00	HAYNES, CYNDY RUTH	DIR OF EDUCA PRACTIC
<i>REHABILITATION SERVICES</i>			
	\$169,152.00	LIM, RAYMOND A	PHYSICIAN DIR
	\$150,600.00	OSBORNE, CYNTHIA	PHYSICIAN SPEC
	\$150,600.00	CLARK, HOLLY HOBACK	PHYSICIAN SPEC
	\$150,600.00	FRANYUTTI, FULVIO	PHYSICIAN SPEC
	\$146,208.00	EGNOR, JAMES K II	PHYSICIAN SPEC
	\$126,828.00	GOMEZ, A RAFAEL	PHYSICIAN SPEC
<i>SCHOOLS FOR THE DEAF &amp; THE BLIND</i>			
	\$96,625.71	SHANK, PATSY K	SUPERINTENDENT
	\$92,125.71	WILLARD, KRISTIN A	DIR FINANCE & DATA
	\$84,768.80	ALLEN, DAVID J	PRINCIPAL
	\$84,638.30	CORBIN, JOSEPH D	PRINCIPAL
<i>SEC OF HEALTH AND HUMAN SERVICES</i>			
	\$95,000.00	WALKER, MARTHA Y	CABINET SECRETARY
<i>SEC OF MILITARY AFFAIRS AND PUBLIC SAFETY</i>			
	\$90,000.00	SPEARS, JAMES W	CABINET SECRETARY
	\$82,531.20	MORRIS, M CHRISTINA	DEPUTY SECRETARY
<i>SEC OF REVENUE</i>			
	\$90,000.00	HELTON, VIRGIL T	CABINET SECRETARY
	\$84,720.00	MUCHOW, MARK	DEPUTY SECRETARY
	\$82,416.00	MANI, ERICA MARIE	DEPUTY SECRETARY
<i>SECRETARY OF COMMERCE</i>			
	\$95,000.00	GOES, KELLEY	CABINET SECRETARY
<i>STATE BUDGET OFFICE</i>			
	\$97,416.00	MCKOWN, PAUL M	DIR STATE BUDGET OFF
	\$81,216.00	FOWLKES, CATHERINE	ADM SERV MGR III

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>STATE POLICE</i>			
	\$85,000.00	LEMMON, DAVID L	SUPERINTENDENT
	\$85,000.00	PACK, TIMOTHY S	SUPERINTENDENT
<i>TAX DIVISION</i>			
	\$92,500.00	MORRIS, CHRISTOPHE	AGENCY COMMISSIONER
<i>TREASURERS OFFICE</i>			
	\$103,728.00	HILL, PAUL W	ASST STATE TREASURE
	\$103,632.00	STOUT, DIANA L	GENERAL COUNSEL
	\$93,936.00	PROBST, GLENDA	EXECUTIVE DIRECTOR
	\$89,844.00	BREWER, KARA K	CHIEF FINANCE OFFICE
	\$88,800.00	SHANHOLTZER, KARL V	SPECIAL PROJECTS
	\$87,564.00	LONG, SARAH H	DEPUTY TREASURER
	\$85,020.00	TAYLOR, BLAIR M	DEPUTY TREASURER
	\$85,020.00	ELLISON, MATTHEW	DEPUTY TREASURER
	\$85,020.00	BOCKWAY, CHARLES	DEPUTY TREASURER
	\$85,008.00	SORAH, NELSON A	DEPUTY TREASURER
	\$83,664.00	ATKINSON, CAROLYN	ASST GEN COUNSEL
<i>VETERAN'S AFFAIRS</i>			
	\$128,756.00	CRICKARD, KEVIN BRE	ADMINISTRATOR
<i>WATER DEVELOPMENT AUTHORITY</i>			
	\$82,400.00	JARRETT, CHRIS E.	AGENCY DIRECTOR
<i>WV CENTER FOR NURSING</i>			
	\$85,403.50	NAPIER, DUANE F	EXEC DIRECTOR
<i>WV COUNCIL FOR COMMUNITY &amp; TECHNICAL COLLEGE ED</i>			
	\$131,222.30	SKIDMORE, JAMES L	CHAN/COMM & TECH COL
	\$100,099.82	D'ANTONI, KATHY	VC-C&CT
<i>WV DEPARTMENT OF EDUCATION &amp; THE ARTS</i>			
	\$90,000.00	GOODWIN, KAY	CABINET SECRETARY
<i>WV DEVELOPMENT OFFICE</i>			
	\$97,728.00	LEWIS, ROBERT D	DIR COMMUN DEV
	\$93,936.00	JULIAN, MARK R	DEP EX DIR WVDO
	\$82,092.00	PHILLIPS, ROLLAND	ECONOMIC DEV REP SR
	\$81,588.00	SPENCE, STEPHEN	DIR INTERNATIONL DEV



<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>WV ECONOMIC DEVELOPMENT AUTHORITY</i>			
	\$102,492.00	WARNER, DAVID A	DIR ECONOM DEV AUTH

**HIGHER  
EDUCATION  
SALARIES  
GREATER THAN  
\$80,000**

**NOTE:**

**Salaries reflect actual payroll *prior* to any adjustments and/or redeposits.**

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## HIGHER EDUCATION SALARIES GREATER THAN 80,000

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AGENCY	SALARY	NAME	TITLE
<i>BLUE RIDGE C &amp; T COLLEGE</i>			
	\$131,166.00	CHECKOVICH, PETER G	PRESIDENT
	\$96,618.00	SHIPWAY, ANN M.	DEAN-WORKFORCE DEV
	\$91,080.00	WRIGHT, KELLY	CIO/INSTRUCTOR
	\$89,010.00	PRICE, ANN R	CFO/CPO
	\$86,837.00	UNGER, BILLIE A	DEAN
	\$84,000.00	PERRY, GEORGE E.	ACT DEAN/ASST PROF
	\$82,593.00	HOLDER, TRUDIE L	DIR-HUMAN RESOURCE
<i>BLUEFIELD STATE COLLEGE</i>			
	\$154,686.00	WALKER, ALBERT L.	PRESIDENT
	\$104,424.00	JOHNSON, SHELIA	VP-FINANCE ADM
	\$96,888.00	CARDWELL, JOHN C	VP ST AF & ENROLL MG
	\$94,128.00	BLANKS, FELICA B	EXEC DIR-TITLE III/A
	\$93,744.00	SMITH, DONALD H	PROVOST/VPAA
	\$82,848.00	COOK, THOMAS C	MGR-ADM COMPUTING
<i>C &amp; T COLLEGE OF WVUIT</i>			
	\$121,370.00	HARRIS, BEVERLY J	PRESIDENT
	\$82,288.26	MALLORY, KRISTIN L	VICE PRESIDENT ACADE
<i>CONCORD UNIVERSITY</i>			
	\$175,000.00	ALOIA, GREGORY F	PRESIDENT
	\$108,556.00	CANNON, JAMES L	VP OF BUS/FIN
	\$108,150.00	ROWE, STEPHEN D	DIR-LIBRARY/VP
	\$88,665.00	SMITH, JANE W	ASSOC DEAN
	\$88,130.00	ROSS, DIANNA	ASSOC PROF-ACCOUNTIN
	\$87,616.00	O'BRIEN, WILLIAM A	DIR/BECKLEY CENTER
	\$83,547.00	SMITH, JOHN DAVID	VP STUDENT AFFRS
	\$81,909.00	QUICK, PHILLIP GREGO	ATHLTC DIR/HD FTB CH
	\$81,469.00	YOUNG, LORETTA A	ASSOC VP/ EXEC DIR
	\$81,124.00	LIPTAK, KATHRYN L	PROFESSOR
	\$81,003.00	SPENCER, JOHN R JR	DIR COMP CENTER
	\$80,535.00	CURRY, MICHAEL S	VP OF ADM/FIN AID
<i>FAIRMONT STATE UNIVERSITY</i>			
	\$180,000.00	MCCLAIN, CHARLES J	INTERIM PRESIDENT

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$133,920.00	ROSE, MARIA C	INT PROV/VP ACAD AFF
	\$132,096.00	AHWESH, KAREN J	VP INST ADVCMNT
	\$128,784.00	MONTGOMERY, BLAIR	PRESIDENT COMMUNITY
	\$126,264.00	PORTO, ENRICO	VP ADMIN & FISCAL AF
	\$121,728.00	MASON, PHILLIP J	VP
	\$115,008.00	HARVEY, RICHARD C	DEAN/PROFESSOR
	\$109,800.00	BELMEAR, MICHAEL C	VP FOR STUDENT SERVI
	\$108,168.00	GILBERTI, ANTHONY F	DEAN/PROFESSOR
	\$106,440.00	DEMPSEY, VAN O III	DEAN/PROFESSOR
	\$106,176.00	PATTERSON, ANNE L	PROFESSOR
	\$105,000.00	TAMM, DAVID A	INTERIM VP & CIO
	\$102,000.00	SHIELDS, DEANNA J	DEAN/PROFESSOR
	\$98,352.00	BACZA, GERALD L	PROFESSOR SR RANK
	\$96,696.00	BONI, MARY S	PROFESSOR
	\$93,648.00	STOSE, THOMAS A	PROFESSOR/DIR NAEC
	\$92,952.00	HUMBERT, ROXANN A	ASSOCIATE PROFESSOR
	\$92,712.00	LACH, PETER	PROFESSOR
	\$91,800.00	BRADLEY, DALE R	VP WORKFORCE DEV/OC
	\$90,240.00	LAVORATA, CHRISTINA	ASSOCIATE PROVOST
	\$88,896.00	NEWCOME, BETH THOR	PROFESSOR SR RANK
	\$88,728.00	MCCORMICK, RICHARD	VP OF ADMINISTRATION
	\$86,760.00	HUTCHINS, THELMA J	ASSOCIATE PROFESSOR
	\$86,664.00	GILBERT, BRAD M	PROFESSOR
	\$85,392.00	LEACH, E STEPHEN	ASST VP RSC
	\$85,152.00	BOCK, EDWARD E	ADM SYS SR SUP SPEC
	\$85,056.00	HENSLEY, SARAH L	ASST TO PRESIDENT
	\$83,448.00	FAZALARE, AMIE M	DIR GEAR UP
	\$83,400.00	TENNANT, R NEIL	ADMIN SYSTEMS DIR
	\$82,824.00	MAGRO, ALBERT M	PROFESSOR SENIOR LEV
	\$82,632.00	ROMESBURG, ROSEMA	PROFESSOR
	\$82,584.00	WILKINS, PETER C	PROGRAM DIRECTOR
	\$82,416.00	PRYOR, KELLY L	DIR EXT APPL/SPEC IT
	\$82,128.00	CASELL, MACGORINE	PROFESSOR
	\$82,104.00	HINTON, GREGORY T	PROFESSOR
	\$82,062.00	KHALIL, MOHAMAD A	PROFESSOR
	\$82,008.00	DECKER, JAMES B	ASST VP FAC/CAP PROJ
	\$81,288.00	BRANTMAYER, EVIE G	REGISTRAR
	\$80,880.00	MOROOSE, DONALD	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$80,004.00	BLANKENSHIP, JOSEPH	ASSISTANT PROFESSOR
	\$80,004.00	ENGBRETSON, TERES	ASSOCIATE PROFESSOR
<i>GLENVILLE STATE COLLEGE</i>			
	\$156,408.00	BARR, PETER B	PRESIDENT
	\$100,800.00	BUTLER, MARY KATHER	VP ACAD AFFRS
	\$100,008.00	NICHOLSON, WILLIAM D	SR VP-EXT RELATIONS
	\$92,160.00	HARDMAN, ROBERT O II	VP BUS & FINANCE
<i>MARSHALL C &amp; T COLLEGE</i>			
	\$138,020.00	COTRONEO, KEITH J	PRESIDENT
	\$98,880.00	KARLET, HERBERT J	VP&CHIEF FINOFF
	\$82,600.00	BYRD, TERRI LEE	CHIEF INF OFF
<i>MARSHALL UNIVERSITY</i>			
	\$235,000.00	OLIASHIRAZI, ALI	PROF/CHAIR
	\$232,780.00	KOPP, STEPHEN JAMES	PRESIDENT
	\$226,600.00	JONES, DONALD ISAAC	HDMN'S BSKTBLCH
	\$217,133.00	NILES, RICHARD M	PRF/CHMN/ACAODN
	\$205,707.00	RANKIN, GARY O	PROFESSOR/CHAIR
	\$195,700.00	NERHOOD, ROBERT C	PROFESSOR/CHAIR
	\$193,600.00	DENNING, DAVID A	PROFESSOR/CHAIR
	\$183,646.00	FENGER, TERRY W	PROFESSOR/CHAIR
	\$183,000.00	ORMISTON, GAYLE L	SRVP/PROVOST
	\$180,000.00	WALDEN, JOHN BEAUM	PROFESSOR
	\$169,950.00	MINTER, RICHARD D	ASST FTBL COACH
	\$169,950.00	SHANNON, JOHN F	ASST FTBL COACH
	\$163,360.00	PETRANY, STEPHEN	PROFESSOR
	\$160,600.00	JANUSZKIEWICZ, SAMU	ASSOC PRF/CHAIR
	\$157,556.00	SNYDER, MARK EDWAR	HEAD FTBL COACH
	\$154,938.00	KIM, CHONG W	INT DEAN/COB
	\$149,800.00	MAHER, JOHN MICHAEL	VP/RESEARCH
	\$149,527.00	PRIMERANO, DONALD A	PROFESSOR
	\$149,500.00	LOCKRIDGE, ANITA LOU	SRVP/FIN & ADMN
	\$147,591.00	YU, HONGWEI	PROFESSOR
	\$147,500.00	WERTHAMMER, JOSEP	PROFESSOR/CHAIR
	\$147,300.00	JUDE, DAVID C	PROFESSOR
	\$147,100.00	SHAVER, WARREN M	PROFESSOR
	\$142,850.00	RATCLIFF,JR., GILBERT	PROFESSOR
	\$142,806.00	COTTRILL, F. LAYTON J	SRVPEXAFF/GENCN

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$142,800.00	DULIN, BETSY E	DEAN/CITE
	\$142,359.00	SIKULA, SR., ANDREW	PROF/ASSOC DN
	\$140,000.00	FOX, JAN I	SRVP/IT-CIO
	\$140,000.00	MCKOWN, CHARLES	VP/DEAN SOM
	\$139,720.00	TEMPLETON, ROSALYN	EXEC DEAN/COE
	\$137,000.00	GIANGARRA, CHARLES	ASSOC PROF
	\$135,784.00	ELMORE, HAROLD W	INT DEAN/COS
	\$135,200.00	LEE, BONGHYUN	ASST PROF
	\$135,000.00	SAVORY, THOMAS K	ASSIST PROF
	\$135,000.00	MCGUFFIN, AARON MIC	SRASCDN/AST PRF
	\$135,000.00	PITTENGER, DAVID J	DEAN/COLA
	\$133,200.00	YINGLING, KEVIN WESL	ASSOC PRF/CHAIR
	\$131,850.00	WALDECK, JAMES M	ASSOC PROF
	\$130,690.00	STUDENY, MARK A	PROFESSOR/CHAIR
	\$129,900.00	BEAVER, BONNIE L	PROFESSOR
	\$128,600.00	ELITSUR, YORAM	PROFESSOR
	\$128,600.00	HEYDARIAN, MAHMOOD	PROFESSOR
	\$127,000.00	EL HAMDANI, MEHIAR O	ASST PROF
	\$127,000.00	WALLACE, WILLIAM CH	ASST PROF
	\$126,974.00	KENT, CALVIN A	VP/TEC COMMERCL
	\$123,718.00	MCCUMBEE, WILLIAM D	PROFESSOR
	\$121,797.00	MCKINNEY, SHORTIE	DEAN/PROFESSOR
	\$121,268.00	PRICE, J ELMER M	PROFESSOR
	\$118,803.00	MILLER, ARNOLD R	AST VP/INF TECH
	\$118,221.00	VAN HORN, DONALD L	DEAN/COFA
	\$116,798.00	REICHENBECHER, VER	PROF/DRGRADPRGM
	\$115,475.00	PINO, EDUARDO	ASSOC PROF
	\$115,241.00	TAYLOR, ALLEN R	CHIEF TECH OFF
	\$114,100.00	CHAFFIN, JR, DAVID G	ASSOC PROF
	\$113,000.00	GRESS, TODD WILLIAM	ASSOC PROF
	\$112,867.00	BEGLEY, RICHARD D	DR/RES&AODR/OPR
	\$112,637.00	WEST, LANCE A	VP/DEVELOPMENT
	\$112,546.00	CRESPO, RICHARD D	PROFESSOR
	\$111,252.00	WINTERS, BARBARA AS	DIR/UNIV LIB
	\$110,900.00	WEHNER, PAULETTE S	PROFESSOR
	\$110,200.00	O'HANLON, KATHLEEN	PROFESSOR
	\$110,000.00	SHAH, DARSHANA T	ASSOC DEAN/PROF
	\$109,592.00	SMITH, JEAN EDWARD	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$109,163.00	BERK,MITCHELL	PROFESSOR
	\$109,093.00	DEUTSCH, LEONARD J	DEAN,GRAD SCH
	\$108,700.00	CHILDRESS, RONALD B	PROFESSOR
	\$107,829.00	ANDERSON, DENNIS ME	DIST PROF
	\$107,758.00	GOULD, ALAN B	EXEC DIR/DRINKO
	\$107,419.00	HENSLEY, FRANCES S	ASSOCVP/ACAD AF
	\$107,350.00	KHANNA, RAJ	ASSOC PROF
	\$107,098.00	GUDIVADA, VENKAT	PROFESSOR
	\$107,004.00	CUMMINGS, MICHAEL B	ASST FTBL COACH
	\$107,000.00	NUSAIR, AHMAD R	ASST PROF
	\$106,724.00	CHADWICK, ROYCE LY	HDWMN'S BKBL CH
	\$106,606.00	GRUETTER, CARL A	PROFESSOR
	\$106,606.00	MOORE, MICHAEL R	PROFESSOR
	\$105,650.00	USELDING, PAUL JOHN	PROFESSOR
	\$105,643.00	SHAO, DALE HILTON	PROFESSOR
	\$105,455.00	ZILL, SASHA	PROFESSOR
	\$105,455.00	VALENTOVIC, MONICA	PROFESSOR
	\$105,369.00	PAULEY, RUDY D	INTERIM DEAN
	\$104,254.00	OBERSTE-VORTH, RALP	PROF/DIV HEAD
	\$103,876.00	SHAO, LAWRENCE	PROFESSOR
	\$103,558.00	MANGIARUA, ELSA I	PROFESSOR
	\$103,167.00	COHENFORD, MENASHI	PROFESSOR
	\$103,100.00	MCCANN, KEVIN SCOTT	ASSOC PROF
	\$103,000.00	FINNEY, DAVID S	ASC HD BSKBL CH
	\$103,000.00	BISSETT, WILLIAM DANI	SRVPCOMM-CF/STF
	\$102,996.00	BROZIK, DALLAS E	PROFESSOR
	\$102,800.00	SANTANAM, NALINI	ASSOC PROF
	\$102,800.00	LEWIS, JAMES M	PROFESSOR
	\$102,224.00	JACKMAN, SUSAN H	PROFESSOR
	\$102,114.00	RUTSOHN, PHIL	PROFESSOR
	\$102,059.00	OAKLEY, GERARD J	ASSOC PROF
	\$101,566.00	DENNISON, III, CORLEY	DEAN/PROFESSOR
	\$101,383.00	WATKINS, PENNY	DIR,ARTISTS SER
	\$101,200.00	ZHANG, SHAORONG	ASSOC PROF
	\$101,020.00	MAHESHWARI, SUNEEL	PROFESSOR
	\$100,829.00	PERRY, SIMON D	PROFESSOR
	\$100,632.00	WENZEL, LOREN ALVIN	PROFESSOR
	\$100,161.00	GALE, MARK	ASTATHDR/FBLOPR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$100,010.00	MAYNARD, ARTHUR ST	ASSOCIATE DEAN
	\$100,000.00	SCHNEIDER, JAMES J	SRASDN/FIN&ADMN
	\$99,679.00	SAUNDERS, GARY J	PROFESSOR
	\$99,660.00	KININGHAM, KINSLEY K	ASSOC PROF
	\$99,586.00	BROWN, BOB S	PROFESSOR
	\$98,912.00	ADKINS, MICHAEL RAY	DR/IT INFRASTRU
	\$98,912.00	CUTLER, JON BRYAN	CHFINF SECURIOFF
	\$98,626.00	BURDETTE, WILLIAM P	ATTOPRES/EXTLIA
	\$98,200.00	PORTER, DAVID L	PROFESSOR/CHAIR
	\$98,040.00	JOHNSON, TAMMY R	DR/ADMS-INDRRCT
	\$98,000.00	MCCARTHY, MICHAEL J	AST DN/INF TECH
	\$97,449.00	DELIDOW, BEVERLY C	ASSOC PROF
	\$97,000.00	LAHIRY, SUBRAT K	PROFESSOR
	\$96,920.00	MCCORMICK, CHARLES	ASSOC PROF
	\$96,794.00	WANG, WEISHEN	PROFESSOR
	\$96,750.00	FRANKS, ADAM MICHAEL	ASSOC PROF
	\$96,505.00	MCCORMICK, RICHARD	PROFESSOR
	\$96,500.00	CLARKE, SHARI J	VP/MULTICUL AFF
	\$96,000.00	WOLFER, REBECCA S	ASSOC PROF
	\$95,556.00	MCINERNEY, MARJORIE	PROFESSOR
	\$95,553.00	HARDMAN, WANDA ELA	ASSOC PROF
	\$95,524.00	BECKER-COTTRILL, BA	DR/AUTISMTRNCTR
	\$95,263.00	TOMBLIN, MICHAEL SHA	ASSOC PROF
	\$95,100.00	NAIR, DILIP	ASSOC PROF
	\$95,068.00	MADER, DEANNA R D	PROFESSOR
	\$94,614.00	TATE, UDAY S	PROFESSOR
	\$94,450.00	ARCHAMBAULT, JEFFR	ASSOC PROF
	\$93,877.00	ARCHAMBAULT, MARIE	ASSOC PROF
	\$93,777.00	SZWILSKI, ANTHONY B	PROF/DR CEGAS
	\$93,300.00	PATTON, ROSS M	PROFESSOR
	\$93,234.00	AKKIHALL, RAMCHANDR	PROFESSOR
	\$93,165.00	CASTELLANI, MICHAEL	PROFESSOR
	\$93,088.00	PIERSON, WILLIAM E	PROFESSOR
	\$93,048.00	SOMERVILLE, CHARLES	PROF/DIV HEAD
	\$93,000.00	BIALK, KATHY	DR,FINANCIALAID
	\$92,854.00	ADKINS, ROGER L.	PROFESSOR
	\$92,835.00	LOCKRIDGE, THEOPHO	ASST PROF
	\$92,788.00	KARL, KATHERINE	PROFESSOR



<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$92,700.00	HENSLEY, STEPHEN W	DEAN,STUDENT AF
	\$92,618.00	MAYNARD, BRENT H	DR/ENTRPRS APPL
	\$92,174.00	STATON, PAMELA J	ASSOC PROF
	\$91,900.00	BRAUN, CHARLES K.	PROFESSOR
	\$91,688.00	EMMETT, DENNIS C	PROFESSOR
	\$91,652.00	LARSEN, ELSON R	PROFESSOR
	\$91,601.00	WINFREE, KEMP W	VP/SO CHARLES
	\$91,478.00	RICHARDSON, LAURA L	ASSOC PROF
	\$91,339.00	SILVER,JUDITH A	INT ASC DN/PROF
	\$91,200.00	PINO, ISABEL M	ASSOC PROF
	\$91,089.00	MADER, FREDERICK H	PROFESSOR
	\$90,800.00	DIAL, LARRY D	ASSOC PROF
	\$90,000.00	YAQUB, ABID	ASST PROF
	\$90,000.00	VEITIA, MARIE C	PROF/ASSOC DEAN
	\$89,571.00	CASSIDY, CHRISTOPHE	ASSOC PROF
	\$89,570.00	PRICE, JEAN E	ASSOC PROF
	\$89,102.00	WEIBLE, RICKY J	ASSOC PROF
	\$89,100.00	EDWARDS, BENJAMIN	ASST PROF
	\$89,000.00	HARRISON, CURTIS W	ASST PROF
	\$88,895.00	HADDOX, THEODORE P	ASSOC PROF
	\$88,634.00	ALEXANDER, ELIZABET	ASSOC PROF
	\$88,542.00	ANDERSON, LORRAINE	PROFESSOR
	\$88,418.00	OBERLY, RALPH E	PROFESSOR
	\$88,200.00	HENDRICKS, GREGORY	ASST PROF
	\$87,788.00	MCKINNEY, GERALD	ASST PROF
	\$87,496.00	RUBIN, GERALD E	PROFESSOR
	\$87,300.00	DAWLEY, BRENDA L	ASSOC PROF
	\$87,070.00	BABB,DANIEL P	PROFESSOR
	\$86,372.00	MARCUM, ROBERT K	ATHLETICS DR
	\$86,241.00	TOTH, POWELL E	PROFESSOR
	\$86,142.00	PARK, MAIYON	ASST PROF
	\$86,100.00	CONAWAY, KEVIN J	ASSOC PROF
	\$85,675.00	KELLY, PATRICIA J	PROFESSOR
	\$85,663.00	OLMOSK, KURT F	ASSOC PROF
	\$85,640.00	SMITH II, HARLAN M	PROFESSOR
	\$85,422.00	SASIDHARAN, SHARAT	ASST PROF
	\$85,299.00	HANKINS, THOMAS D	PROFESSOR
	\$85,000.00	TRIA TIRONA, MARIA R	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$84,460.00	AZZINARO, JERRY A	ASST FTBL COACH
	\$84,342.00	GROVER, LAWRENCE M	ASSOC PROF
	\$84,200.00	NEITCH, SHIRLEY M	PROFESSOR
	\$83,977.00	BURKE, LISA GAIL	ASST PROF
	\$83,838.00	BINDER,FRANKLIN	PROFESSOR
	\$83,570.00	STIVASON, CHARLES T	ASST PROF
	\$83,478.00	LANDRY, DENISE	PROFESSOR
	\$83,218.00	CARLTON, MATTHEW W	PROFESSOR
	\$83,200.00	PARKER, JR., JOHN A	ASST PROF
	\$83,145.00	MCCLURE, REX EVANS	ASST PROF
	\$82,956.00	PAULEY, THOMAS KYLE	PROFESSOR
	\$82,926.00	EVANS, DAN K	PROFESSOR
	\$82,834.00	KIRTLEY, KAREN E	ASST VP/ADMIN
	\$82,751.00	O'KEEFE, STEPHEN L	PROFESSOR
	\$82,713.00	JOY, JAMES E	PROFESSOR
	\$82,469.00	AGESA, JACQUELINE	PROFESSOR
	\$82,452.00	SANDERSON, DEWEY	PROFESSOR
	\$82,000.00	MCGUFFEY, MICHAEL J	SPECATPRES/DRIR
	\$82,000.00	WALKER, ROBERT A	DR/FIN INF TECH
	\$82,000.00	SHORA, WASEEM	PROFESSOR
	\$81,500.00	HAYES, KENT A	DR/CLN&ADM CMPT
	\$80,937.00	CHAFFIN, PERRY N	DR/AUDITS
	\$80,583.00	AGESA, RICHARD U	PROFESSOR
	\$80,143.00	ORSINI, NICOLA	PROFESSOR
	\$80,100.00	CHI, JUNWOOK	TRANSPORT ECON
	\$80,073.00	SUBEDI, DEEPAK	ASST PROF

*NETWORK FOR EDUCATIONAL TELECOMPUTING WV*

\$114,860.00	BLOSSER, HENRY L	DIRECTOR
\$98,925.00	JUSTICE, JAMES E	ASSOC DIR
\$86,071.00	HADDIX, ROBERTA CAR	ASST DIR/ADM
\$81,823.00	LYNCH, RICHARD E	MGR/WVNET
\$80,618.00	LYNCH, BONNIE B	MGR/WVNET
\$80,494.00	DAUGHERTY, ALLEN L	MGR/WVNET

*NEW RIVER COMMUNITY & TECHNICAL COLLEGE*

\$138,240.00	SPRING, TED D	PRESIDENT
\$99,696.00	FAULK, HARRY R	VP/CHF ACADEMIC OFCR
\$90,888.00	LOOPE, WILLIAM	DIR-WRKFRCE EDU/INST

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$85,008.00	BARNHILL, LARRY	VP FINANCE & ADMIN
<i>OSTEOPATHIC MEDICINE SCHOOL OF</i>			
	\$271,800.00	ADELMAN, MICHAEL D.	VP FOR ACAD AFF
	\$212,136.00	PENCE, LORENZO L	ASSOC DEAN-GME
	\$172,032.00	LEECH, DAVID H	PROF
	\$160,008.00	LEONARD, TIMOTHY	ASSOCIATE PROFESSOR
	\$158,064.00	MODRZAKOWSKI, MALC	ASSOC DN-PBL
	\$151,440.00	KELLEY, LAWRENCE M	VP FOR FINANCE & FAC
	\$147,480.00	BOXWELL, GEORGE F	PROF
	\$147,144.00	FOSTER, ROBERT	ASSOC DN-PREDOC CLI
	\$137,520.00	STEELE, KAREN	ASSOC DN-OSTEO MED E
	\$134,208.00	BOISVERT, CRAIG	CHR/PROF
	\$129,552.00	ESSIG-BEATTY, DAVID	CHR/PROF
	\$126,456.00	SCHULER, STEPHANIE	ASST DN-PRE-DOC CLIN
	\$125,112.00	NEMITZ, JAMES	ASSOC DEAN/PROF
	\$125,112.00	BAKER, HELEN	COOR-SPEC PROJECTS
	\$123,144.00	KNEPP, GARY	PROF-DIR MED EDU
	\$123,144.00	BYRD, LORRAINE	ASST PROF
	\$120,000.00	RYAN, PATRICK	ASST PROF
	\$120,000.00	BUTLER, DAVID R	ASST PROFESSOR
	\$120,000.00	MARTIN, KATHLEEN J	ASST PROFESSOR
	\$117,216.00	STEELE, THOMAS	CLIN PROF
	\$116,640.00	LEMLEY, WILLIAM	PROF
	\$112,680.00	NAZAR, ANDREA M	PROF
	\$112,608.00	SWARM, GAIL M.	ASSOC PRO/CL DIR-PBL
	\$111,360.00	HASSEN, ARNOLD	CHIEF TECH OFF/PROF
	\$109,536.00	HAMRA, MARY	PROF/DIV CHR
	\$108,192.00	SOPER, ELAINE	ASSOC DEAN ASSMT&ED
	\$107,856.00	BLUE, WILLIAM T	CHR PROF
	\$107,808.00	SMALL, DENNIS M	ASSOC PROF
	\$106,032.00	LOVETT, GRETCHEN D	ASSOC PROF
	\$105,168.00	FISK, ROBERT	PROF
	\$104,808.00	BROWN, DAVID	PROF/DIR OF PURR
	\$101,544.00	SCHRIEFER, JOHN A	PROF
	\$99,624.00	COMEAX, ZACHARY	PROFESSOR
	\$94,848.00	SHIRES, WILLIAM E	EXEC DIR/ASST DN GME
	\$93,552.00	BLUE, CHRISTINE	ASST PROF
	\$88,080.00	WESTERIK, JUDITH	PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$85,224.00	MCKEON, MARGARET J	ASSOC DEAN STD AFF
	\$83,760.00	MALONEY, JUDITH A	ASSOC PROF
	\$82,992.00	THATCHER, JACK D	ASSOC PROF
	\$82,224.00	WAHL, JEANNE	ASSIST PROF
	\$81,912.00	LI, TO SHAN	ASSIST PROFESSOR
	\$81,696.00	KRIBS, JAMES	ASSIST PROF
	\$80,568.00	PRATT, REBECCA	ASSIST PROF

#### *SHEPHERD UNIVERSITY*

\$192,400.00	SHIPLEY, SUZANNE	PRESIDENT
\$114,208.26	STERN, MARK	VP ACADEMIC AFFAIRS
\$110,251.00	DUNN, LINDA S	DIR-ADV RESEARCH
\$110,000.00	MELBY, DIANE E	VP FOR ADVANCEMENT
\$106,471.00	MAGEE, EDWARD	VP OF ADMIN AND FINC
\$102,074.00	KIPETZ, SHARON L	VP STUDENT AFFAIRS
\$100,267.01	PERDUE, K ALAN	COLLEGE COUNSEL
\$97,255.00	DEWALT, MARIE	DIR HUMAN RESRC
\$96,954.00	BENEDICT, LORENZO	DEAN
\$93,500.00	SPIKER, ROBERT W	DIR OF IT SERVICES
\$92,641.00	SHERIDAN, JOHN B.	DEAN LIB & INF SCH
\$92,290.00	HICKS, VIRGINIA L	DEAN-SCH EDU/PROF
\$92,000.00	PORTER, RUSSELL	DEAN-G/STUD-C/EDU
\$91,500.00	HERENDEEN, EDWARD	PROFESSOR
\$90,000.00	MAILEY, SHARON K.	DEPT CHAIR-PROF
\$90,000.00	LEGREID, ANN M	DEAN
\$88,961.86	SCRANGE, KIMBERLY C	VP-ENROLLMENT MGT
\$88,342.62	MCCOY, D MARK	PROFESSOR
\$84,441.00	LIDGERDING, BURTON	DEAN

#### *SOUTHERN WV COMMUNITY & TECH COLLEGE*

\$147,165.00	TOMBLIN, JOANNE	PRESIDENT
\$105,248.00	DEMPSEY, MERLE	EXEC VP
\$93,963.00	BAISDEN, CARL E JR.	DIR-MINE TRG & ENGY
\$85,721.00	LITTERAL, SAMUEL M	CHIEF FIN OFFICER
\$80,389.00	SMITH-COX, CATHY L	VP ACADMIC AFFAIRS

#### *WEST LIBERTY STATE COLLEGE*

\$152,440.00	CAPEHART, ROBIN	PRESIDENT
\$105,559.55	MCCULLOUGH, JOHN P	CHIEF ADMIN OFFICER
\$98,000.00	WRIGHT, JOHN E III	EXEC VP AND CFO

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$89,404.59	LUKICH, DONNA AULD	PRO/VP ACD AFFRS
	\$89,079.91	DAVIS, JOHN L	EX VP & GEN COUNSEL
	\$84,013.90	HENRY, PATRICK J	CHIEF OF OPERATIONS
	\$83,359.85	MUSSER, BETH E	DEAN SCH ED
	\$82,681.29	WATSON, JAMES W	ATH DIRECTOR
	\$81,711.37	WRIGHT, ELIZABETH A	DEAN SCH-BUSINESS

*WEST VIRGINIA STATE UNIVERSITY*

\$166,244.00	CARTER, HAZO W JR.	PRESIDENT
\$113,300.00	BYERS, R CHARLES	VP ACADEMIC AFFAIRS
\$94,452.12	WHYTE, CASSANDRA	VP ADMIN. SERVICES
\$93,519.18	PARKER, ROBERT F	VP FINANCE
\$92,187.82	CASTO, STEVEN	VP STUD AFFAIRS
\$91,773.00	EPPS, GREGORY D	EXEC ASST TO PRES
\$88,580.00	WOHL, DAVID	DEAN/COLLEGE A&H
\$86,520.00	HARPER, KATHERINE	DEAN/COLLEGE NS&M
\$85,000.00	FULLER, JOHN	INTER VP PL & ADV
\$84,274.60	SHAFFER, PATRICIA	SPEC ASST FIN & ADV
\$80,340.00	MITIKU, ABAINESH	DEAN/COLLEGE BA&SS

*WEST VIRGINIA UNIVERSITY*

\$314,737.50	BUTCHER, FRED R	INTERIM VICE PRESIDE
\$300,000.00	MAGRATH, C PETER	INTERIM PRESIDENT
\$295,267.50	CASTEEL, JEFFREY A	ASSISTANT COACH
\$250,000.00	HUGGINS, ROBERT ED	HEAD COACH
\$241,582.50	MULLEN, JEFFREY MIC	ASSISTANT COACH
\$241,582.50	JOHNSON, DAVID A	ASSISTANT COACH
\$241,349.04	PALMER, JAN ELWIN	MEDICAL DIRECTOR OF
\$240,354.21	MCCONNELL, JOYCE E	DEAN
\$238,721.39	SABA, THOMAS M	ASSOCIATE VICE PRESI
\$238,500.00	PASTILONG, EDWARD	DIRECTOR
\$235,623.47	CHASE, PATRICIA ANNE	DEAN
\$234,300.00	MARTIN, ELIZABETH J	INTERIM PROVOST AND
\$230,000.00	SCHALLER, MICHAEL D	CHAIRPERSON
\$225,000.00	HOLLIDAY, JOHN O	ASSISTANT COACH
\$221,867.00	LANG, GERALD E	PROFESSOR
\$220,420.00	DEY, RICHARD D	CHAIRPERSON
\$218,928.00	CILENTO, EUGENE V	DEAN
\$217,811.00	BARNETT, JOHN B	CHAIRPERSON

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$215,809.00	GOODMAN, ROBERT L	CHAIRPERSON
	\$214,992.00	VESELICKY, LOUISE M	INTERIM DEAN
	\$214,740.00	DUNLAP, STEPHEN KYL	ASSISTANT COACH
	\$214,740.00	KIRELAWICH, WILLIAM	ASSISTANT COACH
	\$214,740.00	LOCKWOOD, DAVID PHI	ASSISTANT COACH
	\$213,558.93	NARSAVAGE, GEORGIA	DEAN
	\$212,708.50	MANDICH, MARY BETH	CHAIRPERSON
	\$211,052.63	WEESE, NARVEL G JR	VICE PRESIDENT OF AD
	\$211,046.47	O'DONNELL, JAMES MIC	PROFESSOR
	\$211,046.47	MUSTAFA, SYED JAMAL	PROFESSOR
	\$205,499.41	VANIN, JOHN R	PHYSICIAN
	\$200,000.00	TRUMBULL, WILLIAM N	INTERIM DEAN
	\$197,616.00	PETERSON, CURT MOR	INTERIM VICE PRESIDE
	\$196,332.85	KALEND, ANDRE M	PROFESSOR (SM)
	\$192,330.00	HACKNEY, CAMERON R	DEAN
	\$192,286.77	ALWAY, STEPHEN E	CHAIRPERSON
	\$191,258.00	MAZEY, MARY ELLEN	DEAN
	\$190,000.00	RUPPERT, JOHN M	PROFESSOR
	\$189,116.11	SPIROU, GEORGE A	PROFESSOR
	\$187,897.50	SCOTT, DIANA F	PROFESSOR
	\$186,701.55	DURBIN, DANIEL A	ASSOCIATE VICE PRESI
	\$185,118.61	GRAY, KENNETH DARN	VICE PRESIDENT OF ST
	\$184,246.92	MINNEAR, FRED L	ASSISTANT DEAN
	\$182,500.00	SCHWINGHAMMER, TE	CHAIRPERSON
	\$182,418.47	MARTIN, CHRISTINE	VICE PRESIDENT
	\$182,242.21	BARBERO, EVER J	CHAIRPERSON
	\$181,553.12	CROUT, RICHARD J	ASSOCIATE DEAN
	\$181,532.49	PHILLIPS, MARGARET R	VICE PRESIDENT
	\$181,410.68	RAYLMAN, RAYMOND R	PROFESSOR
	\$180,726.20	GAUTAM, MRIDUL	INTERIM ASSOCIATE VI
	\$180,618.36	DEBIASE, CHRISTINA B	ASSOCIATE DEAN
	\$180,043.00	DEAN, RUSSELL K	ASSOCIATE PROVOST
	\$180,000.00	HOPKINS, DEE	DEAN
	\$179,516.96	BUCKLEW, NEIL S	PROFESSOR
	\$179,118.00	CALLERY, PATRICK STE	CHAIRPERSON
	\$176,873.00	MORRISON, SIDNEY C	ASSOCIATE PROVOST FO
	\$176,190.27	ROCKETT, IAN RICHA	PROFESSOR
	\$176,050.00	MADHAVAN, SUNDARES	CHAIRPERSON

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$175,948.19	WOERNER, BRIAN D	CHAIRPERSON
	\$175,170.00	WILSON, CECIL B	ASSOCIATE PROVOST FO
	\$173,723.89	HORNBROOK, R	INTERIM ASSOCIATE DE
	\$173,349.54	RILEY, WILLIAM B JR	DIRECTOR
	\$173,331.30	MCDIARMID, MARJORIE	ASSOCIATE DEAN
	\$172,449.28	BRANDT, MARY ROBER	INTERIM VICE PRESIDE
	\$172,400.00	MATSUMOTO, RAE REIK	ASSOCIATE DEAN
	\$171,142.36	JUCKETT, GREGORY	PHYSICIAN
	\$171,013.00	VERNON, MICHAEL WAL	CHAIRPERSON
	\$170,737.72	MYERS, WARREN R	ASSOCIATE DEAN
	\$170,080.00	FRISCH, STEVEN MILES	PROFESSOR
	\$168,919.26	NGAN, PETER W	PROFESSOR
	\$167,669.21	WEAVER, BRYAN D	ASSOCIATE PROFESSOR
	\$167,210.31	WITT, TOM S	ASSOCIATE DEAN
	\$166,470.00	MILLER, DAVID E.	ASSOC PROVOST FOR EX
	\$166,066.00	BROOKS, DANA D	DEAN
	\$165,761.00	ODELL, KERRY S	CAMPUS PROVOST
	\$165,441.66	HARDESTY, DAVID C JR	PROFESSOR
	\$165,000.00	KING, WENDY L	CHIEF FINANCIAL OFFI
	\$164,920.58	GANNETT, PETER M	ASSOCIATE CHAIRPERSO
	\$164,576.83	FISHER, JOSEPH C	ASSOCIATE VICE PRESI
	\$163,109.21	PRICE, SHELIA S	ASSOCIATE DEAN
	\$161,832.63	ROJANASAKUL, YONGY	PROFESSOR
	\$161,582.46	JACQUES, CHARLES H	DEAN
	\$161,055.00	BRICK, JAMES E	CHAIRPERSON
	\$161,000.00	NAZ, RAJESH K	PROFESSOR
	\$160,878.00	BOEGEHOLD, MATTHE	PROFESSOR
	\$160,500.00	REMICK, SCOT CLIFTON	DIRECTOR
	\$160,000.00	HURST, SCOTT M	CAMPUS PROVOST
	\$159,862.00	SEARS, ROBERT STEPH	PROFESSOR
	\$158,435.61	VINSON, WILLIAM ELLIS	ASSOCIATE DIRECTOR
	\$158,077.00	ALKON, DANIEL LEON	PROFESSOR
	\$157,800.00	HENDRYX, MICHAEL SH	ASSOCIATE PROFESSOR
	\$156,769.93	REDDY, YENUMULA V	PROFESSOR
	\$156,541.00	BISE, CHRISTOPHER JO	CHAIRPERSON
	\$155,797.43	HELSLEY, JAMES D	PHYSICIAN
	\$155,189.00	O'BRIEN, FRANCES LOR	DEAN
	\$154,811.00	SCHULTZ, JOHN BERNA	DEAN

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$153,951.20	DISALVO, CHARLES R	PROFESSOR
	\$153,925.00	FISHER, JOHN W II	PROFESSOR
	\$152,646.00	DINO, GERI ANNE	PROFESSOR
	\$152,243.51	PEARSON, TIMOTHY A	CHAIRPERSON
	\$152,114.39	SALATI, LISA M	PROFESSOR
	\$151,838.38	REYNOLDS, ELIZABETH	ASSOCIATE VICE PRESI
	\$151,778.22	MCINTOSH, JENNIFER A	EXECUTIVE OFFICER FO
	\$151,605.74	KING, FRED L JR	ASSOCIATE DEAN
	\$151,501.03	GERBO, KAREN CLARK	PHYSICIAN
	\$151,389.75	RUDOLPH-WATSON, LIS	PHYSICIAN
	\$150,223.32	PONTE, CHARLES D	PROFESSOR
	\$150,000.00	COLE, JOHN JOSEPH K	INTERIM CHIEF OF STA
	\$150,000.00	STEWART, WILLIAM LE	HEAD COACH
	\$150,000.00	BETO, ROBERT J	DEPARTMENT SECTION C
	\$150,000.00	STAMATAKIS, MARY K	ASSOCIATE DEAN
	\$149,798.89	PETROS, WILLIAM PHIL	ASSOCIATE DIRECTOR
	\$149,703.94	DEY, ASHOK S	DIRECTOR
	\$148,679.46	WENGER, SHARON LOU	PROFESSOR (SM)
	\$148,474.00	KELLEY, GEORGE A JR	PROFESSOR
	\$148,257.00	LOHMANN, NANCY L	VICE PRESIDENT OF AD
	\$148,234.50	ASHDOWN, GERALD GR	PROFESSOR
	\$147,861.24	ISKANDER, WAFIK H	CHAIRPERSON
	\$147,437.00	ABATE, MARIE A	PROFESSOR
	\$147,416.53	GORHAM, JOAN S	ASSOCIATE DEAN
	\$146,680.00	FINKEL, MITCHELL S	PROFESSOR
	\$146,463.79	KONAT, GREGORY W	PROFESSOR
	\$146,197.78	HARRIS, TREVOR M	CHAIRPERSON
	\$146,063.82	MILLER, MICHAEL R	PROFESSOR
	\$146,000.00	RIDGWAY, WILLIAM C	ASSISTANT DEAN
	\$145,410.09	AMERI, SAMUEL	CHAIRPERSON
	\$145,318.69	SHUMWAY, JAMES M	PROFESSOR
	\$144,890.45	DADYBURJOR, DADY B	CHAIRPERSON
	\$144,878.00	WILKS, DAVID H	CHAIRPERSON
	\$144,823.90	BAJURA, RICHARD A	DIRECTOR
	\$144,136.52	PENG, SYD S	PROFESSOR
	\$144,093.61	RIEDEL, HEIMO	PROFESSOR
	\$143,831.76	GUPTA, RAKESH K	PROFESSOR
	\$143,602.57	BASTRESS, ROBERT MI	PROFESSOR



<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$143,416.47	CHARON, NYLES W	PROFESSOR
	\$143,161.32	LORINCE, FRANK RUSS	DIRECTOR
	\$143,150.00	RAJENDRAN, V M	PROFESSOR
	\$142,935.29	PEACE, ALAN G	CHAIRPERSON
	\$142,753.60	HALL, DONALD EUGENE	CHAIRPERSON
	\$142,215.02	WANKER, ROBERT LEW	ASSISTANT DEAN
	\$142,120.95	PHIPPS, TIMOTHY T	CHAIRPERSON
	\$142,000.00	KNOX, SARAH STUART	PROFESSOR
	\$141,934.09	LOGAR, CYRIL M	PROFESSOR
	\$141,905.33	SHOWALTER, K C	PROFESSOR
	\$141,608.99	HORN, KIMBERLY A	ASSOCIATE PROFESSOR
	\$141,031.91	BROWN, JAMES R	PROFESSOR
	\$140,985.14	BYRD, JACK	PROFESSOR
	\$140,704.11	SCHREURS, BERNARD	PROFESSOR
	\$140,517.09	CLARK, NIGEL N	PROFESSOR
	\$140,132.00	DAVIS, MARY E	PROFESSOR
	\$140,117.85	HARTMAN-ADAMS, HOL	PHYSICIAN
	\$140,097.34	RILEY, RICHARD A JR	ASSOCIATE PROFESSOR
	\$140,080.00	HILLGARTNER, FRANK	PROFESSOR
	\$140,080.00	WYSOLMERSKI, ROBER	PROFESSOR
	\$140,080.00	GIBSON, LAURA F	PROFESSOR
	\$140,080.00	HE, PING N	PROFESSOR
	\$140,000.00	HIBBERT, ANN MARIE	ASSISTANT PROFESSOR
	\$140,000.00	BOYD, NAOMI ELIZABET	ASSISTANT PROFESSOR
	\$140,000.00	MENEGHETTI, COSTAN	ASSISTANT PROFESSOR
	\$139,746.34	THOMAS, JOHN GILBER	PROFESSOR (SM)
	\$139,321.33	NEIDERMEYER, ADOLP	PROFESSOR
	\$139,185.54	BAKER, BARTON S	CHAIRPERSON
	\$139,100.00	HUDAK, RANDAL	ASSISTANT VICE PRESI
	\$138,766.96	ROBERTS, CAPRICE LIZ	ASSOCIATE DEAN
	\$138,539.99	ELLIOTT, THOMAS A	PROFESSOR
	\$138,338.00	SCHARMAN, ELIZABETH	PROFESSOR
	\$138,265.92	STEWART, DAVID C	ASSOCIATE VICE PRESI
	\$138,048.00	ELLIOTT, DAVID P	PROFESSOR
	\$137,777.95	CLECKLEY, FRANKLIN	PROFESSOR
	\$137,687.00	DAY-PERROOTS, SUSAN	DEAN
	\$137,563.66	CHOW, KEWN V	PROFESSOR
	\$137,212.50	NEIDERMEYER, PRESH	ASSOCIATE PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$137,027.86	SATTERFIELD, DAVID C	DIRECTOR
	\$137,000.00	JACKNOWITZ, ARTHUR	PROFESSOR
	\$136,180.27	CARDI, VINCENT P	PROFESSOR
	\$135,788.65	HORNAK, LAWRENCE A	PROFESSOR
	\$135,429.45	BERREBI, ALBERT S	PROFESSOR
	\$135,417.67	MARSHALL, WILLIAM R	PROFESSOR
	\$135,291.34	CHESTER, ANN L	ASSISTANT VP FOR HEA
	\$135,262.00	SCOTT, VIRGINIA G	PROFESSOR
	\$135,000.00	TRIVEDI, RUPAL P	PHYSICIAN
	\$134,810.41	THOMPSON, BRENDA S	ASSISTANT VICE PRESI
	\$134,528.25	SCHAUPP, LUDWIG CH	ASSISTANT PROFESSOR
	\$134,212.50	BEATTY, CHRISTOPHER	ASSISTANT COACH
	\$134,212.50	GALLOWAY, ALONZO N	ASSISTANT COACH
	\$133,960.63	RAZMUS, THOMAS F	PROFESSOR
	\$133,921.68	FRIEDBERG, JAMES J	PROFESSOR
	\$133,750.00	CHARLTON, JUDIE F	CHAIRPERSON
	\$133,336.64	MCNEEL, JOSEPH FRAN	CHAIRPERSON
	\$133,280.85	KUROV, ALEXANDER A	ASSISTANT PROFESSOR
	\$133,242.85	DUCATMAN, ALAN M	CHAIRPERSON
	\$133,076.93	BROOKS, RICHARD C	PROFESSOR
	\$132,291.00	YORTY, JACK S	ASSOCIATE PROFESSOR
	\$132,270.00	CUMMING, JONATHAN R	ASSISTANT VICE PRESI
	\$131,941.45	MCGINLEY, PATRICK C	PROFESSOR
	\$131,671.00	TORSNEY, CHERYL B	ASSOC PROVOST FOR AC
	\$131,037.51	FELIACHI, ALI	PROFESSOR
	\$131,004.82	LEWIS, PAUL E	CHAIRPERSON
	\$130,963.52	SCIME, EARL E	CHAIRPERSON
	\$130,669.99	LANDRETH, KENNETH S	PROFESSOR
	\$130,353.61	BECKER, PAUL E	EXTENSION SPECIALIST
	\$130,283.01	JACKSON, C RUSSELL	ASSOCIATE PROFESSOR
	\$130,172.00	REED, MARYANNE	DEAN
	\$130,125.09	DAVALOS, JULIO F	PROFESSOR
	\$130,098.81	BAKOS, LESTER H	PROFESSOR
	\$130,092.37	BONE, PAULA F	PROFESSOR
	\$130,000.00	FISHER, JENNIFER L	EXECUTIVE OFFICER FO
	\$129,971.55	DUCATMAN, BARBARA	CHAIRPERSON
	\$129,789.50	PERONE, MICHAEL T	CHAIRPERSON
	\$129,711.13	FULLER, JACK A	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$129,558.76	SMITH, D K	ASSOCIATE DEAN
	\$128,933.02	RICHARDS, MARK W	ASSOCIATE PROFESSOR
	\$128,620.00	QUIGLEY, WILLIAM R	DIRECTOR
	\$128,590.47	AMINIAN, KHASHAYAR	PROFESSOR
	\$128,231.28	HARNER, E JAMES	CHAIRPERSON
	\$128,200.47	MCLAUGHLIN, JAMES A	PROFESSOR
	\$128,158.72	BLAKELY, GERALD L	DIRECTOR
	\$127,732.72	HANSBARGER, LUTHER	ASSOCIATE VICE PRESI
	\$127,116.00	HARRIS, CAROLE V	PROFESSOR (SM)
	\$126,267.12	HARRISON, LARRY D	ASSOCIATE COACH
	\$126,209.00	COUGHLIN, JOHN T	EXEC DIRECTOR
	\$126,144.68	HOTA, GANGARAO V	PROFESSOR
	\$125,999.86	STAUBER, WILLIAM T	PROFESSOR
	\$125,305.52	HALLIBURTON, LARRY	PROFESSOR
	\$125,284.99	RILEY, CAMILLE M	ASSOCIATE PROFESSOR
	\$125,019.48	HOUSNER, LYNN D	ASSOCIATE DEAN
	\$125,000.00	SELGIN, GEORGE ANTH	PROFESSOR
	\$124,965.01	SCHAUPP, DIETRICH L	PROFESSOR
	\$124,565.19	WINSOR, WILLIAM J	ASSOCIATE DEAN
	\$124,333.50	SMITH, MARY JANE	ASSOCIATE DEAN
	\$124,300.00	KERR, BEVERLY D	DEPUTY GENERAL COUN
	\$124,196.34	WATTS, ROYCE J	ASSOCIATE DEAN
	\$124,099.26	ZONDLO, JOHN W	PROFESSOR
	\$124,012.35	MORGAN, SUSAN K	CLINICAL ASSOCIATE P
	\$124,012.35	HAHN, WILLIAM DALE	ASSOCIATE COACH
	\$123,755.12	SOBEL, RUSSELL S	PROFESSOR
	\$123,692.49	ELKINS, JAMES R	PROFESSOR
	\$123,629.36	ZIEMKIEWICZ, PAUL F	DIRECTOR
	\$123,625.00	MARTIN, ALAN B	ASSISTANT VICE PRESI
	\$123,560.00	GARBUTT, KEITH	DEAN
	\$123,429.44	TURTON, RICHARD	PROFESSOR
	\$123,397.36	VANDYKE, KNOX	PROFESSOR
	\$123,275.58	MAYS, MICHAEL E	PROFESSOR
	\$123,000.00	HOPPEY, DIANE YENDO	DIRECTOR
	\$122,931.00	SMITH, DAVID J	PROFESSOR
	\$122,596.86	EDELSTEIN, BARRY A	PROFESSOR
	\$122,513.99	GHALICHEBAF, MOHSS	PROFESSOR
	\$122,402.00	ROTH, LAURA L	ASSISTANT VICE PRESI

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$122,005.93	SCHAEFFER, PETER V	PROFESSOR
	\$122,000.00	ORLIKOFF, ROBERT F	CHAIRPERSON
	\$121,994.87	WALLS, RICHARD T	PROFESSOR
	\$121,661.98	REILLY, FRANK D	PROFESSOR
	\$121,522.00	MAUST, ROBERT S	PROFESSOR
	\$121,358.49	PARSONS, ROBERT M	DEPUTY ATHLETIC DIRE
	\$121,291.01	REECE, WILLIAM S	PROFESSOR
	\$120,885.54	HAGAN, JOE D	CHAIRPERSON
	\$120,785.45	INSKEEP, EMMETT K	PROFESSOR
	\$120,423.39	PARISER, DAVID B	PROFESSOR
	\$120,228.02	LAKE, MARTHA JANE	PROFESSOR
	\$120,153.00	FRICK, MATHIS P	CHAIRPERSON
	\$119,952.00	SECCURRO, SHEILA JO	EXEC DIRECTOR
	\$119,579.61	DOUGLAS, STEPHEN L	DIRECTOR
	\$119,543.74	NUTTER, ROY S JR	PROFESSOR
	\$119,369.74	PETRONIS, JOHN J	PROFESSOR
	\$119,355.00	HAM, RICHARD J	PROFESSOR
	\$119,345.00	BRADLYN, ANDREW S	PROFESSOR
	\$119,114.92	COTE, LAWRENCE S	DIRECTOR
	\$118,913.14	BROWN, PAUL B	PROFESSOR
	\$118,763.62	RIEMENSCHNEIDER, SH	PROFESSOR
	\$118,266.98	SHARP, RUSSELL ALAN	SENIOR ASSOCIATE ATH
	\$118,069.90	SMITH, JAMES E	PROFESSOR
	\$118,049.13	SHULMAN, ELLIOT R	INTERIM DIRECTOR
	\$117,839.58	LOWE, MYRA N	UNIVERSITY LIBRARIAN
	\$117,483.00	PERSILY, CYNTHIA ARM	PROFESSOR
	\$117,340.65	BAGBY, MICHAEL D	INTERIM CHAIR
	\$117,212.12	KUHLMAN, JOHN M	PROFESSOR
	\$117,122.02	CUKIC, BOJAN	PROFESSOR
	\$117,000.00	LOFSTEAD, REBECCA B	ASSISTANT VICE PRESI
	\$116,686.31	ROBERTS, ROBERT E	DIRECTOR
	\$116,391.00	MECKSTROTH, RICHA	PROFESSOR
	\$116,067.02	NIEUSMA, GERALD E	PROFESSOR (SD)
	\$116,000.00	PATERNOSTRO, MARK	TEACHING ASSOCIATE P
	\$115,986.40	LORENZETTI, ROSEMA	PROFESSOR (SM)
	\$115,778.71	MCCOMBIE, RANDY P	CHAIRPERSON
	\$115,500.00	JIANG, BINGHUA	ASSOCIATE PROFESSOR
	\$115,460.86	CONNER, PATRICK W	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$115,000.00	SUNDARAM, UMAPATH	DEPARTMENT SECTION C
	\$114,992.88	ELLINGTON, MICHAEL A	ASSISTANT VICE PRESI
	\$114,937.18	LEDERMAN, DAVID	PROFESSOR
	\$114,915.58	REASOR, MARK J	PROFESSOR
	\$114,843.56	MORRIS, BONNIE W	ASSOCIATE PROFESSOR
	\$114,643.82	SPEAKER, PAUL J	ASSOCIATE PROFESSOR
	\$114,576.00	SALM, ADRIENNE K	PROFESSOR
	\$114,470.32	BANVARD-FOX, CHRISTI	PHYSICIAN
	\$114,444.71	FAMOURI, PARVIZ	PROFESSOR
	\$114,343.36	SNIVELY, DAVID W	ASSOCIATE DIRECTOR
	\$114,304.28	DEAN, JAMES M	DIRECTOR
	\$114,000.00	NEWTON, MICHAEL D	ASSISTANT PROFESSOR
	\$113,935.75	ZANIEWSKI, JOHN PAUL	PROFESSOR
	\$113,840.96	LATTAL, KENNON A	CENTENNIAL PROFESSOR
	\$113,304.61	ELKIN, RANDYL D	PROFESSOR
	\$113,003.70	MAHONEY, THOMAS CH	DIRECTOR
	\$112,919.52	HALABE, ANJALI B	EXEC DIRECTOR
	\$112,661.82	MORRIS, GARY J	PROFESSOR
	\$112,584.86	KLEIST, VIRGINIA FRAN	ASSOCIATE PROFESSOR
	\$112,500.00	SHANKAR, ANOOP	ASSOCIATE PROFESSOR
	\$112,355.57	SCULLY, JUDITH ALLISO	PROFESSOR
	\$112,338.11	HAMMOND, GEORGE W	ASSOCIATE DIRECTOR
	\$112,244.15	HOUGHTON, JEFFERY	ASSOCIATE PROFESSOR
	\$111,905.06	NAPOLITANO, MARCELL	PROFESSOR
	\$111,899.98	TAYLOR, JOHN E	PROFESSOR
	\$111,625.00	WEED, SCOTT A	ASSOCIATE PROFESSOR
	\$111,518.02	DICLERICO, R E	PROFESSOR
	\$111,449.39	NOORE, AFZEL	PROFESSOR
	\$111,435.03	RAZMIANFAR, NASSER	DIRECTOR
	\$111,394.60	DOOLEY, ELIZABETH A	PROFESSOR
	\$111,318.12	FLEMING, ARRON S	ASSISTANT PROFESSOR
	\$111,117.27	FRANCE, KAREN R	ASSOCIATE PROFESSOR
	\$111,028.99	PORE, ROBERT S	PROFESSOR
	\$111,022.22	LARKIN, KEVIN T	PROFESSOR
	\$110,849.64	DEAN, DARRELL R JR.	INTERIM CHAIR
	\$110,721.59	RUSCELLO, DENNIS M	PROFESSOR
	\$110,650.30	JARAIEDI, MAJID	PROFESSOR
	\$110,615.70	VOJDIK, VALORIE K	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$110,402.60	WIENER, MICHAEL A	INTERIM CHAIR
	\$110,250.00	PATTEN, JOSEPH A	DIRECTOR
	\$110,170.00	MA, JOSEPH K	PROFESSOR
	\$110,054.25	ALI, FRANK NICHOLAS	ASSISTANT DIRECTOR (
	\$110,000.40	HAZEN, KATHLEEN COL	EXEC DIRECTOR
	\$109,957.67	MCINTYRE, NANCY KAY	ASSOCIATE PROFESSOR
	\$109,924.18	INSCH, GARY S	ASSOCIATE PROFESSOR
	\$109,881.00	MAWHINNEY, MICHAEL	PROFESSOR
	\$109,836.30	SHAFFRON, PETE JR	PROFESSOR
	\$109,724.04	SPLETH, JANICE SUE	PROFESSOR
	\$109,662.53	WOOD, JOHN A	ASSISTANT PROFESSOR
	\$109,653.87	FORD, GARRETT W	ASSOCIATE ATHLETIC D
	\$109,399.60	SMALL, STEPHEN A	UNIT COORDINATOR
	\$109,373.00	COWAN, BARTON ZALM	VISITING PROFESSOR
	\$109,340.14	CREESE, ROBERT C	PROFESSOR
	\$109,280.00	ELSWICK, BETSY MERE	CLINICAL ASSISTANT P
	\$109,126.15	MANCINI, C G	ASSOCIATE DEAN
	\$108,880.00	OLSON, JOAN K	ASSOCIATE PROFESSOR
	\$108,844.54	WALLS, ALLAN T	ASSISTANT PROFESSOR
	\$108,840.00	COBEN, JEFFREY HY	DIRECTOR
	\$108,837.23	CELIK, ISMAIL	PROFESSOR
	\$108,816.68	KARRAKER, KATHERINE	ASSISTANT DEAN
	\$108,722.52	CERCONE, JAMES A	ACTING DEAN
	\$108,669.71	WIMMER, MARY J	PROFESSOR
	\$108,645.00	DAILEY, ROBERT A	PROFESSOR
	\$108,589.72	LEWIS, LEONARD H	DIRECTOR
	\$108,397.00	SHEIL, JAMES M	ASSOCIATE PROFESSOR
	\$108,387.00	SLAIN, DOUGLAS C	ASSOCIATE PROFESSOR
	\$108,356.90	STILLER, ALFRED H	PROFESSOR
	\$108,340.33	GOERES, ERNEST R	PROFESSOR
	\$108,180.93	HARPER-DORTON, KAR	CHAIRPERSON
	\$108,122.02	SELIN, STEVEN W	ASSISTANT DEAN
	\$108,044.31	KUGLER, EDWIN L	PROFESSOR
	\$108,035.04	HELMKAMP, JAMES C	RESEARCH PROFESSOR
	\$107,933.15	SKOUSEN, JEFFREY G	PROFESSOR
	\$107,886.95	DAWLEY, DAVID DANIEL	ASSOCIATE PROFESSOR
	\$107,820.00	PIETROWSKI, CARA R	DIRECTOR
	\$107,666.64	KENNEL, ELLIOT B	PROGRAM COORDINATOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$107,501.44	PHILLIPS, RUTHELLEN	EXTENSION SPECIALIST
	\$107,500.00	CUI, PENG	ASSISTANT PROFESSOR
	\$107,418.97	FOOR, JAMES R	PROFESSOR
	\$107,370.00	JOSEPH, MICHAEL P	HEAD COACH
	\$107,363.00	NARDI, ANNE H	PROFESSOR
	\$107,113.24	LASS, NORMAN J	PROFESSOR
	\$107,067.95	MCGRRAW, JAMES B	PROFESSOR
	\$107,033.92	SHOUKRY, SAMIR NABI	PROFESSOR
	\$106,987.22	MEANS, KENNETH H	PROFESSOR
	\$106,912.56	ROSS, ARUN A	ASSOCIATE PROFESSOR
	\$106,893.00	COESTER, DANA C	ASSISTANT VICE PRESI
	\$106,893.00	PETTY, TRICIA LONG	ASSISTANT VICE PRESI
	\$106,800.00	BRYNER, RANDALL W	ASSOCIATE PROFESSOR
	\$106,754.17	CROSNO, JODY L	ASSISTANT PROFESSOR
	\$106,650.62	REED, HAROLD HANWA	PROFESSOR (SD)
	\$106,502.35	GERMAIN, CHERYL A	INSTRUCTOR (SM)
	\$106,500.00	WILLIAMS, TIMOTHY P	DIRECTOR
	\$106,408.44	PLEIN, L CHRISTOPHER	CHAIRPERSON
	\$106,278.49	BERRY, ANN BAILEY	ASSOCIATE DIRECTOR
	\$106,205.80	MOHAGHEGH, SHAHAB	PROFESSOR
	\$106,061.10	GOINS, RUTH T	ASSOCIATE PROFESSOR
	\$106,017.04	CUMMINGS, ANDRE DO	PROFESSOR
	\$106,000.00	BUSH, STEPHEN HAROL	ASSOCIATE PROFESSOR
	\$106,000.00	IZZO, NICOLE C	HEAD COACH
	\$105,985.03	WALSH, MICHAEL FRAN	ASSISTANT PROFESSOR
	\$105,950.00	YUH, ADELINE WOUAK	INTERIM CHAIR
	\$105,920.43	NATH, JOGINDER	PROFESSOR
	\$105,676.80	JAIN, ABNASH C	PROFESSOR
	\$105,667.29	LIVELY, LISA ANN	DIRECTOR
	\$105,660.00	WALKER, ELIZABETH R	ASSOCIATE PROFESSOR
	\$105,611.61	JUSTICE, JESSICA A	ASSISTANT DEAN
	\$105,321.60	KOSSLOW, DAVID ROB	DIRECTOR
	\$105,240.38	STUDLAR, DONLEY T	PROFESSOR
	\$105,018.66	BISSONNETTE, GARY K	PROFESSOR
	\$105,000.00	SMITH, BARON V	DIRECTOR
	\$104,822.65	BLOBAUM, ROBERT E J	PROFESSOR
	\$104,698.45	LEVELLE, ASUNTINA S	ASSISTANT DEAN
	\$104,666.10	HOUCK, MAX MICHAEL	DIRECTOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$104,634.72	MOORE, LUANN MARIE	DIRECTOR
	\$104,435.17	BROWN, PAMELA K	ASSOCIATE DIRECTOR
	\$104,412.65	IRWIN, CAULTON L	PROGRAM COORDINATOR
	\$104,326.24	MACDONALD, WILLIAM	PROFESSOR
	\$104,238.00	MCCRONE, SUSAN HILL	CHAIRPERSON
	\$104,231.70	BARTH, KARL EDWARD	ASSOCIATE PROFESSOR
	\$104,133.55	SHUMAN, SHERRY W	ADJUNCT ASSOCIATE PR
	\$104,103.23	WOLOSHUK, JEAN M	EXTENSION SPECIALIST
	\$103,958.63	COOK, STEPHEN LEE	EXTENSION SPECIALIST
	\$103,952.67	SIRIWARDANE, HEMA J	PROFESSOR
	\$103,754.13	COOK, ROBERT W	ASSOCIATE PROFESSOR
	\$103,550.00	NATARAJAN, SUBRAMA	ASSOCIATE DIRECTOR
	\$103,474.55	KLINKHACHORN, POWS	PROFESSOR
	\$103,474.43	GULLION, TERRY WILLI	CHAIRPERSON
	\$103,259.20	KAMMER, THOMAS W	PROFESSOR
	\$103,198.42	GENTRY, RICHARD JOH	ASSISTANT PROFESSOR
	\$103,123.00	SHELTON, ELISABETH N	ASSOCIATE DEAN
	\$103,000.00	HIGA, GERALD M	ASSOCIATE PROFESSOR
	\$102,923.07	YU, JING JIE	RESEARCH ASSOCIATE P
	\$102,854.93	GARTIN, STACY A	PROFESSOR
	\$102,775.00	HYLTON, DONNA KAY	DIRECTOR
	\$102,718.30	ABBOTT, ASHOK B	ASSOCIATE PROFESSOR
	\$102,665.89	HEASLEY, KEITH ANDR	PROFESSOR
	\$102,648.84	LOTH, JOHN L	PROFESSOR
	\$102,648.78	GOPALAKRISHNAN, BH	PROFESSOR
	\$102,377.60	WIENER, R CONSTANC	ASSISTANT PROFESSOR
	\$102,286.44	CADY, THOMAS C	PROFESSOR
	\$102,186.99	HEAMES, JOYCE THOM	ASSISTANT PROFESSOR
	\$102,147.97	KORAKAKIS, DIMITRIS	ASSOCIATE PROFESSOR
	\$102,095.39	MYERS, KATHY M	PROFESSIONAL TECHNOL
	\$102,014.22	GOSEVA-POPSTOJANO	ASSOCIATE PROFESSOR
	\$102,001.50	WALKER, BRENDA K	DIRECTOR
	\$102,001.00	WHETSEL, TARA RAQU	CLINICAL ASSISTANT P
	\$102,000.00	HERZOG, THADDEUS A	ASSOCIATE PROFESSOR
	\$102,000.00	CARBONARA, GINA MA	CLINICAL ASSISTANT P
	\$102,000.00	BLOMMEL, MATTHEW L	CLINICAL ASSISTANT P
	\$102,000.00	HOLLS, WILLIAM MARTI	PROFESSOR (SM)
	\$101,964.39	WALLS, MELINDA F	DIRECTOR



<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$101,724.55	WIDNEY, KAYE C	DIRECTOR
	\$101,711.44	HOWES, TERRI LYNN	ASSOCIATE ATHLETIC D
	\$101,455.68	FLETCHER, JERALD J	PROFESSOR
	\$101,405.89	CHEN, HUNG-LIANG	PROFESSOR
	\$101,159.74	MATHERS, PETER HIRA	ASSOCIATE PROFESSOR
	\$101,000.00	SMITH, MICHAEL J	ASSOCIATE PROFESSOR
	\$100,879.22	CARR, TIMOTHY ROBER	PROFESSOR
	\$100,762.64	ALMASY, RUDOLPH	PROFESSOR
	\$100,612.00	HUBER, JASON DELWY	ASSISTANT PROFESSOR
	\$100,388.46	SHERWOOD, LAURALE	PROFESSOR
	\$100,273.11	PINTO, SANTIAGO MIGU	ASSOCIATE PROFESSOR
	\$100,259.26	HALABE, UDAYA BHATT	PROFESSOR
	\$100,118.50	KAO, ELIZABETH	PROFESSOR
	\$100,053.96	SRIVASTAVA, ABHISHE	ASSOCIATE PROFESSOR
	\$100,031.79	GESK, ROBERT JOSEP	UNIT ASSISTANT COORD
	\$100,000.00	VINH, DIANA PHUONGL	ASSISTANT PROFESSOR
	\$100,000.00	TERPENING, CHRISTOP	ASSISTANT PROFESSOR
	\$100,000.00	SULLIVAN, LAWRENCE	DEPARTMENT SECTION C
	\$100,000.00	CONFER, JENNIFER ELI	CLINICAL ASSISTANT P
	\$100,000.00	WIETHOLTER, JON P	CLINICAL ASSISTANT P
	\$100,000.00	PIEDIMONTE, GIOVANNI	CHAIRPERSON
	\$100,000.00	KLINE, JONATHAN M	CLINICAL ASSISTANT P
	\$100,000.00	MAKELA, EUGENE H	ASSOCIATE PROFESSOR
	\$100,000.00	MAYNOR, LENA M	CLINICAL ASSISTANT P
	\$100,000.00	CAREY, MICHAEL ALAN	HEAD COACH
	\$99,941.09	VALENTI, MATTHEW CH	ASSOCIATE PROFESSOR
	\$99,800.19	KHAIR, ABDUL W	PROFESSOR
	\$99,684.36	KOAY, MARY ELLEN	PROFESSOR
	\$99,539.94	D'AUDIFFRET, ALEXAND	ASSOCIATE PROFESSOR
	\$99,498.00	FRISBEE, JEFFERSON	ASSOCIATE PROFESSOR
	\$99,432.00	NURKIEWICZ, TIMOTHY	ASSISTANT PROFESSOR
	\$99,343.84	QUIGLEY, BRIAN P	ASSISTANT PROFESSOR
	\$99,342.68	MORTON, JOSEPH B	PROFESSOR
	\$99,260.19	DENTON, JAMES W	ASSOCIATE PROFESSOR
	\$99,220.17	MAXON, ROBERT M	PROFESSOR
	\$99,209.88	MARTIN, ERIK J	ASSISTANT COACH
	\$99,133.00	COYNE, CHRISTOPHER	ASSISTANT PROFESSOR
	\$99,079.58	ABEL, REBECCA JANE S	DEPARTMENT SECTION C

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$99,077.90	SUNDARAM, MAGESH	ASSOCIATE PROFESSOR
	\$98,980.59	LOHMANN, ROGER A	PROFESSOR
	\$98,897.98	GILES, NANCY C	PROFESSOR
	\$98,728.61	HARPER, GEORGE W	PROFESSOR
	\$98,599.53	STUCHELL, ROBERT N	PROFESSOR
	\$98,500.00	LANGEVIN, ERIN ELIZAB	INSTRUCTOR (SM)
	\$98,420.57	GLENN, MARGARET KA	CHAIRPERSON
	\$98,253.25	OLSON, DALE P	PROFESSOR
	\$98,229.00	MARTIN, CHRIS A	ASSOCIATE PROFESSOR
	\$98,113.81	DAVARI, ASADOLLAH	PROFESSOR
	\$98,069.41	WINN, GARY	PROFESSOR
	\$97,974.07	DELLA-GIUSTINA, DANI	PROFESSOR
	\$97,850.00	LIU, JUN	ASSOCIATE PROFESSOR
	\$97,850.00	GRABER, STEPHEN G	ASSOCIATE PROFESSOR
	\$97,850.00	AGMON, ARIEL	ASSOCIATE PROFESSOR
	\$97,850.00	YU, HANGANG	ASSOCIATE PROFESSOR
	\$97,850.00	CUFF, CHRISTOPHER F	ASSOCIATE PROFESSOR
	\$97,835.31	KOIKE, KAZUNARI	PROFESSOR (SM)
	\$97,673.50	BANTA, LARRY E	PROFESSOR
	\$97,667.57	FITCH, CINDY E	EXTENSION SPECIALIST
	\$97,658.76	LASTINGER, MICHAEL D	INTERIM DIRECTOR
	\$97,653.05	ZASLAU, STANLEY	ASSOCIATE PROFESSOR
	\$97,593.31	PRUCZ, JACKY C	PROFESSOR
	\$97,552.40	FREMOUW, WILLIAM J	PROFESSOR
	\$97,498.63	GUFFEY, STEVEN E	PROFESSOR
	\$97,455.60	DEAN, ROBERTA A	DIRECTOR
	\$97,395.05	KOEPKE, MARK E	PROFESSOR
	\$97,391.40	MOYER, ROBERT ALAN	DIRECTOR
	\$97,188.46	SURENDRA, NANDA C	ASSISTANT PROFESSOR
	\$97,159.25	BANIECKI, JOHN FERDI	EXTENSION SPECIALIST
	\$97,097.64	ZHANG, CUN-QUAN	PROFESSOR
	\$97,000.00	YAO, FENG	ASSISTANT PROFESSOR
	\$97,000.00	GUSE, ERAN ALAN	ASSISTANT PROFESSOR
	\$96,969.00	CARTER, MARY WHELA	ASSOCIATE PROFESSOR
	\$96,969.00	WU, BEI	ASSOCIATE PROFESSOR
	\$96,937.10	KNOTTS, BRICE A	DIRECTOR
	\$96,912.69	PETERSEN, JEFFREY L	PROFESSOR
	\$96,721.80	HARTNETT, RICHARD A	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$96,621.70	AHLUWALIA, RASHPAL	PROFESSOR
	\$96,600.00	MEADOR, MICHAEL JAC	ASSISTANT PROFESSOR
	\$96,600.00	POTTS, MARILYN SUE	INTERIM DIRECTOR
	\$96,549.58	GOODMAN, STEPHEN D	CHAIRPERSON
	\$96,487.40	CHARNESKIE, PHILIP R	DIRECTOR
	\$96,448.93	EBRON, ALFRED E JR	PROGRAM COORDINATOR
	\$96,399.72	MATLICK, DARIN K	CLINICAL ASSISTANT P
	\$96,300.00	KIERIG, HUGH EVERET	DIRECTOR
	\$96,274.92	KANG, BRUCE S	PROFESSOR
	\$96,223.15	LEFTWICH, STEVEN D	CHAIRPERSON
	\$96,099.06	YURA, CATHERINE A	DIRECTOR
	\$96,065.97	MORRIS, JAMES A	DIRECTOR
	\$96,000.00	HORNSBY, WILLIAM G	ASSOCIATE PROFESSOR
	\$96,000.00	ZULLIG, KEITH J	ASSOCIATE PROFESSOR
	\$95,924.52	DAY, KATHY J	ASSOCIATE DIRECTOR
	\$95,891.67	MARTINELLI, DAVID R	PROFESSOR
	\$95,889.81	KEYES, GORDON G	PROFESSOR
	\$95,827.73	DURHAM, DAVID L	DIRECTOR
	\$95,753.00	LEYDEN, KEVIN M	DIRECTOR
	\$95,601.08	TAKACS, AMY LYNN	PHARMACIST
	\$95,527.50	CARMICHAEL, PETER S	PROFESSOR
	\$95,503.83	FRIEND, ROBERT DAVID	DIRECTOR
	\$95,500.00	HELM, ALISON L	CHAIRPERSON
	\$95,406.73	SLOANE, THOMAS S	SENIOR ASSOCIATE DEA
	\$95,378.77	AMMAR, HANY H	PROFESSOR
	\$95,366.87	CARPENTER, LESLIE D	DIRECTOR
	\$95,351.96	MUCINO, VICTOR H	PROFESSOR
	\$95,169.95	SCHAFER, ROSANA	ASSOCIATE PROFESSOR
	\$95,127.54	ALTHOUSE, RONALD C	PROFESSOR
	\$95,000.00	LEBLANC, MARLON C	HEAD COACH
	\$94,992.00	EDWARDS, BOYD F	PROFESSOR
	\$94,829.29	HOUSE, SCOTT D	PHARMACIST
	\$94,710.70	BROWN, STEPHEN W	DEAN
	\$94,619.30	LUDLOW, BARBARA L	PROFESSOR
	\$94,500.00	THOMPSON, JOHN C	ASSOCIATE DIRECTOR
	\$94,410.44	RAMEZAN, AMIR	DIRECTOR
	\$94,407.66	DINGESS, ONA P	PHARMACIST
	\$94,328.46	BASISTHA, ARABINDA	ASSISTANT PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$94,293.02	ABBOTT, JUDY A	ASSISTANT DEAN
	\$94,195.37	STARCHER, LAUREN PA	PHARMACIST
	\$94,099.00	STEVENSON, JAMES M I	CHAIRPERSON
	\$94,000.00	MCINTIRE, THOMAS ME	CLINICAL INSTRUCTOR
	\$93,988.52	RAYBURN, EDWARD BA	EXTENSION SPECIALIST
	\$93,983.48	MENZIES, TIMOTHY JAM	ASSOCIATE PROFESSOR
	\$93,964.87	REYNOLDS, DARYL S	ASSOCIATE PROFESSOR
	\$93,882.62	MCNEIL, DANIEL W	PROFESSOR
	\$93,840.00	WEBBER, JAMES	PROFESSIONAL TECHNOL
	\$93,792.16	LOFASO, ANNE MARIE	ASSOCIATE PROFESSOR
	\$93,789.00	FRANCE, CHERYL A	ASSISTANT PROFESSOR
	\$93,776.11	TAYLOR, DAVID H	DIRECTOR
	\$93,766.54	CATHER, G. ANNE	ASSOCIATE DEAN
	\$93,729.33	ERNEST, JOHN RICHA	PROFESSOR
	\$93,644.11	WAGNER, WAYNE R	EXTENSION SPECIALIST
	\$93,565.78	WICCLAIR, MARK R	PROFESSOR
	\$93,508.17	FULLER, EDGAR J JR	CHAIRPERSON
	\$93,496.80	REGER-NASH, WILLIAM	PROFESSOR
	\$93,450.85	PUTTAIAH, GOVINDAPP	CHAIRPERSON
	\$93,418.81	BRADY, LAURA A	DIRECTOR
	\$93,411.90	NISHIOKA, SHUICHIRO	ASSISTANT PROFESSOR
	\$93,352.82	RYAN, SHARON	CHAIRPERSON
	\$93,339.00	BADZEK, LAURIE A	PROFESSOR
	\$93,207.00	TORRES, ASCENSION M	ASSOCIATE PROFESSOR
	\$93,164.48	BOOTH-BUTTERFIELD,	PROFESSOR
	\$93,150.45	DORTON, JOSEPH C	PROFESSOR
	\$93,130.51	ADJEROH, DONALD AS	ASSOCIATE PROFESSOR
	\$93,048.39	NATH, CHARLOTTE L	PROFESSOR
	\$93,040.63	WILMES, DOUGLAS RO	DEAN
	\$93,000.00	GRIFFITH, ROBERT K	ASSOCIATE PROFESSOR
	\$92,944.71	CHASE (LOA)	PROFESSOR
	\$92,691.55	SMOSNA, RICHARD A	PROFESSOR
	\$92,600.00	COSTAS, MICHELLE MA	INSTRUCTOR (SM)
	\$92,565.50	SEDGEMAN, JUDITH AR	DIRECTOR
	\$92,486.35	MORRIS, CHARLES G	ASSOCIATE DIRECTOR
	\$92,485.41	GRAFTON, WILLIAM NO	EXTENSION SPECIALIST
	\$92,424.00	BAKER, AMY MICHELLE	CHIEF TECHNOLOGY OFF
	\$92,370.17	OBENAUF, PATRICIA A	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$92,328.25	CAO, XIAN-AN	ASSISTANT PROFESSOR
	\$92,315.98	MOMEN, JESSIE L	FINANCE AND BUSINESS
	\$92,289.11	MACDONALD, NORA M	PROFESSOR
	\$92,280.00	HOLLANDER, JOHN MIC	ASSISTANT PROFESSOR
	\$92,273.79	TUNINETTI, ANGEL TOM	ASSOCIATE PROFESSOR
	\$92,256.25	ESCHEN, ELAINE MARIE	ASSOCIATE PROFESSOR
	\$92,181.96	BISHOP, SARA A	PROFESSIONAL TECHNOL
	\$92,111.15	DSOUZA, GERARD E	PROFESSOR
	\$92,077.16	HAWLEY, CLIFFORD B	INTERIM CHAIR
	\$92,023.91	SPENCER, THOMAS KEI	PROGRAM COORDINATOR
	\$92,000.00	GRAVES, LORA D	ASSISTANT PROFESSOR
	\$92,000.00	JACKSON, HOWARD KEI	CHAIRPERSON
	\$92,000.00	MASTALERZ, FRANK J J	ASSISTANT PROFESSOR
	\$91,903.32	ROSE, TERRY L	ASSOCIATE PROFESSOR
	\$91,850.00	KEEFOVER, ROBERT W	ASSOCIATE PROFESSOR
	\$91,741.10	LAI, HONG-JIAN	PROFESSOR
	\$91,705.00	BROCK, ROBERT WAYN	ASSOCIATE PROFESSOR
	\$91,680.00	PEREZ, MIRIAM KATERI	ASSISTANT PROFESSOR
	\$91,642.43	ARNOLD, SUSAN J	ASSISTANT UNIVERSITY
	\$91,617.39	WHITMORE, R C	PROFESSOR
	\$91,615.39	MARTIN, MATTHEW M	CHAIRPERSON
	\$91,558.91	DAVIS, DUANE S	ASSOCIATE PROFESSOR
	\$91,552.89	PUDERBAUGH, DAVID T	CLINICAL PROFESSOR
	\$91,403.00	CASE, WILLIAM JAMES	HEALTH POLICY/RESEAR
	\$91,401.08	WATKINS, DAVID H	INTERIM DIRECTOR
	\$91,370.17	FARRIS, G COREY	DIRECTOR
	\$91,265.13	PRICE, SANDRA A	RISK MANAGER
	\$91,264.50	BURDETTE, LINDA KAY	HEAD COACH
	\$91,264.50	TURNBULL, CRAIG C	HEAD COACH
	\$91,264.50	SCURI, MARIO	ASSISTANT PROFESSOR
	\$91,264.50	HANSHAW, ROGER G	EXTENSION CLINICAL A
	\$91,253.11	GEBREMEDHIN, TESFA	PROFESSOR
	\$91,244.77	WILLIAMS, JENNIFER O	EXTENSION ASSOCIATE
	\$91,210.25	SIX, MARK LEONARD	PROFESSIONAL TECHNOL
	\$91,126.49	FONES-WOLF, ELIZABE	CHAIRPERSON
	\$91,034.73	FERER, MARTIN V	PROFESSOR
	\$91,022.80	HUEBSCH, WADE WILLI	ASSOCIATE PROFESSOR
	\$90,871.79	ELMES, GREGORY A	PROFESSOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$90,634.00	ELMORE, SANDRA J	CHAIRPERSON
	\$90,358.21	BAHNEMAN, CARL P	PROFESSOR
	\$90,190.80	RISCH, MICHAEL VICTO	ASSOCIATE PROFESSOR
	\$90,190.80	MARTIN, CLIFFORD CAR	ASSISTANT DIRECTOR (
	\$90,157.92	HOGMIRE, HENRY W	EXTENSION SPECIALIST
	\$90,121.96	LUO, YI	ASSOCIATE PROFESSOR
	\$90,107.74	DAWSON, JEREMY M	RESEARCH ASSISTANT P
	\$90,000.00	HAFF, GREGORY	ASSISTANT PROFESSOR
	\$90,000.00	HOFFMAN, STEVEN	DIRECTOR
	\$90,000.00	BAILEY, BARBARA COP	INTERIM ASSISTANT VI
	\$90,000.00	WILLIAMSON, JOSHUA	CHAIRPERSON
	\$89,969.41	WARNER, TIMOTHY	PROFESSOR
	\$89,926.76	BEHLING, ROBERT E	PROFESSOR
	\$89,880.00	CHRISTIAN, TONI S	DIRECTOR
	\$89,834.50	WETMORE, STEPHEN J	CHAIRPERSON
	\$89,800.00	BELCHER, STEPHEN G	PROFESSIONAL TECHNOL
	\$89,789.16	PERROTTA, PETER L	ASSOCIATE PROFESSOR
	\$89,760.00	POWELL, KATHERINE K	INTERIM DIRECTOR
	\$89,750.00	MAYER, ANITA GRACE	DIRECTOR
	\$89,548.76	MCGILL, DAVID W	EXTENSION SPECIALIST
	\$89,528.89	ADAMS, TIMOTHY D	PROFESSOR
	\$89,386.93	WANG, KUNG K	PROFESSOR
	\$89,379.60	HILEMAN, STANLEY MIC	ASSOCIATE PROFESSOR
	\$89,273.56	GRAY, DONALD D	PROFESSOR
	\$89,196.93	ATKINS, CAROLYN P	PROFESSOR
	\$89,120.84	SCHMID, NATALIA ANAT	ASSISTANT PROFESSOR
	\$89,096.37	HENSEL, ROBIN ANN M	ASSISTANT DEAN
	\$89,000.00	SZKLARZ, GRAZYNA D	ASSOCIATE PROFESSOR
	\$88,821.99	CHOUDHRY, MOHAMMA	PROFESSOR
	\$88,819.22	OH, HYUNG-NA	ASSISTANT PROFESSOR
	\$88,780.31	HWANG, MING JENG	PROFESSOR
	\$88,651.31	DOUGLAS, STRATFORD	ASSOCIATE PROFESSOR
	\$88,525.12	RIFFON, BEVERLY JANE	PROFESSIONAL TECHNOL
	\$88,500.36	LI, XIN	ASSISTANT PROFESSOR
	\$88,500.00	RHEE, WILLIAM	ASSOCIATE PROFESSOR
	\$88,427.70	STINESPRING, CHARTE	ASSOCIATE PROFESSOR
	\$88,406.43	SAUS, FRANK L	INTERIM DIRECTOR
	\$88,006.00	TWOREK, CINDY A	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$88,000.00	MORISSETTE, MICHAEL	ASSISTANT PROFESSOR
	\$88,000.00	KAN, HONG	RESEARCH ASSOCIATE P
	\$88,000.00	BROWNING, SHEA R	ASSOCIATE GENERAL CO
	\$87,935.00	WILLIAMS, CARLA CATH	ASSISTANT DEAN
	\$87,517.07	MCGRAW, TIMOTHY ED	ASSISTANT PROFESSOR
	\$87,472.50	GYURKE, PATRICIA WR	DIRECTOR
	\$87,381.53	RAY, INDRAJIT	RESEARCH ASSOCIATE P
	\$87,162.18	KENNEY, P BRETT	PROFESSOR
	\$87,133.79	MCKENDALL, ALAN R JR	ASSOCIATE PROFESSOR
	\$87,126.18	BILGESU, HUSEYIN I	ASSOCIATE PROFESSOR
	\$87,101.00	BUCK, KATHARINE JOY	ASSOCIATE PROFESSOR
	\$87,014.72	HENRY, CAROL A	DEPARTMENTAL DIVISIO
	\$87,005.53	SUBRAMANI, KRISHNAM	ASSOCIATE PROFESSOR
	\$87,000.00	WALDEN, JAMES P	ASSOCIATE DIRECTOR
	\$87,000.00	FURBEE, GARY G II	ASSOCIATE GENERAL CO
	\$87,000.00	CLEMMER, MELANIE JE	ASSISTANT PROFESSOR
	\$86,827.63	GUNEL, ERDOGAN	PROFESSOR
	\$86,803.38	BIRCKHEAD, LYND A JE	ASSOCIATE DIRECTOR
	\$86,773.00	WIGAL, GRACE J	TEACHING PROFESSOR
	\$86,764.89	WAFLE, TRINA KAROLC	INTERIM DIRECTOR
	\$86,659.18	MANCINELLI, CORRIE A	ASSOCIATE PROFESSOR
	\$86,657.46	MILTENBERGER, JAMES	PROFESSOR
	\$86,632.13	SHAEIWITZ, JOSEPH A	ASSOCIATE PROFESSOR
	\$86,585.59	CUTHBERT, JOHN A	UNIVERSITY LIBRARIAN
	\$86,527.91	ST LOUIS, KENNETH O	PROFESSOR
	\$86,500.00	KIM, DANIAL JONGHAE	DIRECTOR
	\$86,414.80	MEZERA, CHAD M	PROGRAM COORDINATOR
	\$86,400.00	KELLER, IONA RAE	CHIEF GRIEVANCE ADMI
	\$86,394.86	WILSON, THOMAS H	PROFESSOR
	\$86,370.73	BONANNO, STEVEN C	EXTENSION ASSOCIATE
	\$86,361.55	FOX, BETTY L	ASSOCIATE DIRECTOR
	\$86,328.08	ANDREWS, ERIC S	SPECIAL ASST TO THE
	\$86,274.15	KIM, HONG N	PROFESSOR
	\$86,200.00	GOULD, STACY LYNN	INSTRUCTOR (SM)
	\$86,145.30	BEALL, JOHN O	PROFESSOR
	\$86,117.01	SIVANERI, NITHI T	PROFESSOR
	\$86,037.37	MARKSTROM, CAROL A	PROFESSOR
	\$86,003.37	GURLEY, TAMI JEAN	RESEARCH ASSISTANT P

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$86,000.54	WILHELM, MICHAEL BR	DIRECTOR
	\$86,000.00	CHILDS, RANDALL A	RESEARCH ASSISTANT P
	\$85,979.69	KENT, ROBERT L	PROGRAM DIRECTOR
	\$85,935.41	MCNERNEY, KATHLEEN	PROFESSOR
	\$85,909.00	GRAHAM, DAVID W	ASSISTANT PROFESSOR
	\$85,896.00	DICK, GREGORY M	ASSISTANT PROFESSOR
	\$85,842.35	PENG, FELICIA F	ASSOCIATE PROFESSOR
	\$85,840.00	CONNORS, JOHN M	ASSOCIATE PROFESSOR
	\$85,840.00	YOKOTA, STANLEY D	ASSOCIATE PROFESSOR
	\$85,810.47	JALSO, ALEXANDER C	PROFESSIONAL TECHNOL
	\$85,800.00	UDALL, JOHN NICHOLA	CHAIRPERSON
	\$85,774.50	LUKOMSKI, SLAWOMIR	ASSOCIATE PROFESSOR
	\$85,700.16	KUHN, AMY LYNNE	PROGRAM DIRECTOR
	\$85,653.83	BIGGS, ALAN R	PROFESSOR
	\$85,600.00	VAUGHAN, RICHARD A	CHAIRPERSON
	\$85,577.78	LATIMER, SHARON MELI	CHAIRPERSON
	\$85,550.33	IRELAND, GERALDINE M	DIRECTOR
	\$85,435.55	RICHMOND, BRYAN K	ASSOCIATE PROFESSOR
	\$85,390.67	ARMSTRONG, JAMES P	ASSOCIATE PROFESSOR
	\$85,273.93	OSBORNE, PHILLIP I	EXTENSION SPECIALIST
	\$85,147.24	MIZES, JAMES S	PROFESSOR
	\$85,137.66	CAIRNS, DARRAN R	ASSISTANT PROFESSOR
	\$85,117.83	STOCKDALE, THOMAS	EXTENSION SPECIALIST
	\$85,100.00	EALY, JAMIE HOWARD	DIRECTOR
	\$85,001.55	GYURE, KYMBERLY A	ASSOCIATE PROFESSOR
	\$85,000.00	BERNABEI, JOANNA LY	ASSISTANT COACH
	\$85,000.00	GUO, NANCY LAN	ASSISTANT PROFESSOR
	\$85,000.00	WILES, ROSSI E	ASSOCIATE GENERAL CO
	\$85,000.00	BECKLEY, TRACEY JEA	PROGRAM DIRECTOR
	\$85,000.00	MULLEN, CARRIE MARI	DIRECTOR
	\$85,000.00	MCCRORY, JEAN LU	ASSISTANT PROFESSOR
	\$85,000.00	MUNDELL, SHANNON NI	DIRECTOR
	\$85,000.00	STOUT, PAULA JO	ASSOCIATE PROFESSOR
	\$84,992.62	CIESIELSKI, KRZYSZTO	PROFESSOR
	\$84,846.14	RINEHART, STEVEN D	PROFESSOR
	\$84,841.99	MORAN, THOMAS J	PROGRAM COORDINATOR
	\$84,815.05	COOPER, MICHAEL HAR	PROGRAM COORDINATOR
	\$84,591.19	MCDONALD, DEBORAH	EXTENSION ASSOCIATE



<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$84,573.00	CROWE, EDWARD R	ENGINEERING SCIENTIS
	\$84,559.90	GUTMANN, LUDWIG	PROFESSOR
	\$84,553.88	HOWE, BRADLEY LORE	ASSISTANT ATHLETIC D
	\$84,539.63	MINCH, MARGARET A	CLINICAL ASSISTANT P
	\$84,535.84	POLLARD, CECIL R	RESEARCH ASSISTANT P
	\$84,516.44	CHRISTIE, IAN	PROFESSOR
	\$84,503.48	NATHANIEL, ALVITA K	ASSISTANT PROFESSOR
	\$84,484.85	SHIEMKE, ANDREW K	ASSOCIATE PROFESSOR
	\$84,455.50	KANDZARI, STANLEY J	PROFESSOR
	\$84,442.32	MONTGOMERY, FLORIT	EXTENSION SPECIALIST
	\$84,418.59	TAYLOR, STEVE A	ASSOCIATE DIRECTOR
	\$84,396.94	GOLDWASSER, JOHN L	PROFESSOR
	\$84,395.14	HURSH, DANIEL E	PROFESSOR
	\$84,277.58	SPIKER, JOSEPH E	EXTENSION AGENT
	\$84,262.50	DUWALL, JOHN E	DIRECTOR
	\$84,224.27	SWISHER, ANNE K	ASSOCIATE PROFESSOR
	\$84,167.75	CUSHING, BRIAN J	ASSOCIATE PROFESSOR
	\$84,150.73	FONES-WOLF, KENNET	PROFESSOR
	\$84,115.80	HAMMERSMITH, JACK L	PROFESSOR
	\$84,087.48	WIKER, STEVEN F	ASSOCIATE PROFESSOR
	\$84,017.03	FRAGALE, MICHAEL W	ASSISTANT ATHLETIC D
	\$84,000.00	ZHANG, HANTING	ASSISTANT PROFESSOR
	\$84,000.00	BATSON, DANIEL C	ASSOCIATE DIRECTOR
	\$83,984.27	GRUBER, PATRICIA R	EXTENSION ASSOCIATE
	\$83,945.39	THOMPSON, GREGORY	ASSISTANT PROFESSOR
	\$83,888.65	LOVELL, J STEPHEN	ASSISTANT PROFESSOR
	\$83,848.00	CHMIEL, WALTER F	PROFESSIONAL TECHNOL
	\$83,797.05	ADAMS, NANCY L	CLINICAL ASSISTANT P
	\$83,796.00	JONES, DINA LYNN	ASSISTANT PROFESSOR
	\$83,748.50	FULLER, MARJORIE MIC	DIRECTOR
	\$83,723.22	MARN, CYNTHIA A	ASSOCIATE DIRECTOR
	\$83,687.55	FINKLEA, HARRY O	PROFESSOR
	\$83,623.92	CHO, EUNG H	PROFESSOR
	\$83,611.36	LIU, XINGBO	ASSISTANT PROFESSOR
	\$83,580.29	CHMIEL, SENTA FOWLE	PROFESSIONAL TECHNOL
	\$83,531.37	MUJURU, PRISCAH	ASSISTANT PROFESSOR
	\$83,486.25	NAMSUPAK, LAUREN P	ASSISTANT PROFESSOR
	\$83,357.40	WILKINSON, CARROLL	UNIVERSITY LIBRARIAN

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$83,329.55	KERESZTURY, JAMES A	ASSISTANT DIRECTOR (
	\$83,310.66	CURRY, CYNTHIA S	DIRECTOR
	\$83,230.37	WU, NIANQIANG	ASSISTANT PROFESSOR
	\$83,194.94	YANG, RAY Y	PROFESSOR
	\$83,123.02	SUDER, KIMBERLY E	HUMAN RESOURCES ADM
	\$82,972.43	WARREN, JOHN E	PROFESSOR
	\$82,969.06	HAAS, MARY E	PROFESSOR
	\$82,858.25	EGOROV, ALEXEI VICTO	ASSISTANT PROFESSOR
	\$82,855.49	WAYNE, WILLIAM S	ASSISTANT PROFESSOR
	\$82,847.17	MCFALL, BARBARA SKE	INTERIM DIVISION DIR
	\$82,813.19	CAUDILL, ANGELA M	DIRECTOR
	\$82,669.86	VELAN, SAMBASIVAM S	ASSISTANT PROFESSOR
	\$82,634.74	KENNEDY, STEPHENIE	ASSISTANT DIRECTOR (
	\$82,558.83	HAWKINS, ANDREW H	PROFESSOR
	\$82,551.00	WYSOLMERSKI, ZOE G	RESEARCH ASSISTANT P
	\$82,483.90	SARWARI, ARIF R	ASSOCIATE PROFESSOR
	\$82,478.81	SIEGRIST, JOANN SPEN	PROFESSOR
	\$82,433.83	WARASH, BARBARA G	PROFESSOR
	\$82,412.61	MOONEY, J D	ASSOCIATE PROFESSOR
	\$82,404.48	KLINKHACHORN, PENP	TEACHING ASSOCIATE P
	\$82,374.19	UTZMAN, RALPH RUSSE	ASSOCIATE PROFESSOR
	\$82,320.00	MARTIN, KAREN HODGE	RESEARCH ASSISTANT P
	\$82,285.16	DOUGHERTY, MICHAEL	EXTENSION SPECIALIST
	\$82,244.45	LI, DENING	PROFESSOR
	\$82,241.84	YOHAN, D ALEX	PROFESSIONAL TECHNOL
	\$82,237.59	ROBISON, SUSAN P	INTERIM DIRECTOR
	\$82,225.41	LIVELY, MATHEW W	ASSOCIATE PROFESSOR
	\$82,190.30	ANDERSON, BRIAN JAM	ASSISTANT PROFESSOR
	\$82,138.00	LI, BINGYUN	ASSISTANT PROFESSOR
	\$82,138.00	PEI, MING	ASSISTANT PROFESSOR
	\$82,124.91	WIEGAND, ROBERT L J	PROFESSOR
	\$82,039.10	MUKDADI, OSAMA	ASSISTANT PROFESSOR
	\$81,974.52	NESTOR, PATRICK I	EXTENSION SPECIALIST
	\$81,900.00	WILLIAMSON, DAVID LE	ASSISTANT PROFESSOR
	\$81,872.44	FULLEN, MARK D	PROGRAM LEADER
	\$81,864.04	WHEELER, STEVEN DA	ASSISTANT PROFESSOR
	\$81,861.81	LATHROP, ROBERT G	PROFESSOR
	\$81,791.00	RUSSELL, FLOYD K	PROGRAM COORDINATOR

<i><b>AGENCY</b></i>	<i><b>SALARY</b></i>	<i><b>NAME</b></i>	<i><b>TITLE</b></i>
	\$81,781.85	PANACCIONE, DANIEL	PROFESSOR
	\$81,735.41	TREMONT, TIMOTHY J	CLINICAL ASSISTANT P
	\$81,616.00	TOLBERT, WILLIAM E	PROFESSIONAL TECHNOL
	\$81,601.62	THOMAS, RICHARD B	PROFESSOR
	\$81,559.28	WEIGAND, JOHN F	PROFESSOR
	\$81,516.97	LEWIS, JAMES W	ASSISTANT PROFESSOR
	\$81,500.00	FORMAN, ARLIE CLAY	ASSOCIATE DIRECTOR
	\$81,484.18	JERABEK, MARK A	ASSOCIATE PROFESSOR
	\$81,415.46	KLINKE, DAVID J	ASSISTANT PROFESSOR
	\$81,386.49	FLEISHER, RICHARD L	EXTENSION SPECIALIST
	\$81,270.00	MARSTILLER, FRED S	PROFESSIONAL TECHNOL
	\$81,225.38	RESSETAR, HOLLY GAI	TEACHING ASSISTANT P
	\$81,202.68	ERICKSON, MIA LANE	ASSOCIATE PROFESSOR
	\$81,189.73	RENTON, J J	PROFESSOR
	\$81,183.00	CHERTOK, ILANA RIVKA	ASSOCIATE PROFESSOR
	\$81,177.70	VANSCOY, FRANCES L	ASSOCIATE PROFESSOR
	\$81,175.99	BROOKS, JOHN ROGER	PROFESSOR
	\$81,127.00	COSBY, RENA L	HUMAN RESOURCES ADM
	\$81,112.67	REGAN, BARBARA A	MEDICAL MIDLEVEL PRA
	\$81,064.35	MAATMAN, DOUGLAS L	SENIOR MANAGEMENT A
	\$80,986.00	LESLIE, NAN S	PROFESSOR
	\$80,936.87	MORITZ III, JOSEPH S	ASSOCIATE PROFESSOR
	\$80,856.00	CARPENTER, ROGER D	INTERIM CHAIR
	\$80,850.00	RAMAMURTHY, VISVAN	ASSISTANT PROFESSOR
	\$80,839.28	JONES, ROBIN R	ASSOCIATE DEAN
	\$80,800.07	YANG, FENG	ASSISTANT PROFESSOR
	\$80,792.00	FEATHER, LESA JEAN	MEDICAL MIDLEVEL PRA
	\$80,786.99	LIN, LIAN SHIN	ASSISTANT PROFESSOR
	\$80,772.68	WEIMER, PATRICIA A	ASSOCIATE DIRECTOR
	\$80,749.76	CHETLIN, ROBERT D	ASSOCIATE PROFESSOR
	\$80,728.47	LOCKE, BARRY L	ASSOCIATE PROFESSOR
	\$80,656.00	YORTY, ROBIN L	INTERIM EXECUTIVE DI
	\$80,592.26	VIJAY, P V	RESEARCH ASSISTANT P
	\$80,571.02	LEVELLE, ROBERT J II	ASSOCIATE DIRECTOR
	\$80,533.94	CHENG, YUEMING	ASSISTANT PROFESSOR
	\$80,533.94	LI, HAILIN	ASSISTANT PROFESSOR
	\$80,527.50	OXMAN, COURTNEY G	INFORMATION SYSTEMS
	\$80,527.50	PUGACHEVA, ELENA NI	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$80,519.20	WONDERLIN, WILLIAM F	ASSOCIATE PROFESSOR
	\$80,476.03	GROVE, PHILIP SUMNE	ASSISTANT PROFESSOR
	\$80,463.50	NICHOLS, CHESTER LE	ASSISTANT COACH
	\$80,390.69	MORRIS, TRACY L	PROFESSOR
	\$80,390.51	YOUNG, JOHN A	ASSOCIATE PROFESSOR
	\$80,386.90	COCKBURN, ANDREW F	INSTITUTIONAL BIOSAF
	\$80,367.53	KLANDORF, HILLAR	PROFESSOR
	\$80,340.00	BILLINGS, HEATHER J	TEACHING ASSISTANT P
	\$80,340.00	SOKOLOV, MAXIM	ASSISTANT PROFESSOR
	\$80,340.00	AGAZIE, YEHENEW MEK	ASSISTANT PROFESSOR
	\$80,340.00	RAMSDEN, BENJAMIN M	ASSISTANT PROFESSOR
	\$80,315.90	SIONS, JACQUELINE A	WVUH OPERATING ROOM
	\$80,250.00	EMERY, SANFORD E	CHAIRPERSON
	\$80,250.00	CHANDRASHEKARAN, A	PROGRAM COORDINATOR
	\$80,189.98	SIMON, KENNETH J	ASSOCIATE PROFESSOR
	\$80,189.89	HARMS, JAMES	PROFESSOR
	\$80,175.00	STRAWSER, LINDA C	ASSISTANT DIRECTOR (
	\$80,154.57	MCCONNELL, THOMAS	PROGRAM LEADER
	\$80,127.73	OBERHAUSER, ANN M	PROFESSOR
	\$80,124.05	WATERS, ALAN R	DIRECTOR
	\$80,111.98	KERNS, DAVID B	ATHLETIC TRAINER
	\$80,046.00	CALHOUN, BYRON C	PROFESSOR (SM)
	\$80,033.25	PUGH, PENNY L	UNIVERSITY LIBRARIAN
	\$80,010.00	QUARANTA, JOHN D	ASSISTANT PROFESSOR
	\$80,010.00	SABOLSKY, EDWARD MI	ASSISTANT PROFESSOR

*WV EASTERN COMMUNITY & TECHNICAL COLLEGE*

\$107,000.00	SISK, ROBERT H.	INTERIM PRESIDENT
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*WV HIGHER EDUCATION POLICY COMMISSION*

\$162,500.00	NOLAND, BRIAN E	CHANCELLOR
\$135,425.04	FLACK, BRUCE C	DIR-ACAD AFFAIRS
\$134,930.00	HILL, PAUL L JR	VICE CHANCELLOR/SCI
\$125,011.78	TAYLOR, DENNIS C	VICE CHANCELLOR-ADM
\$123,038.85	WALKER, BRUCE R	GENERAL COUNSEL
\$108,150.00	ANDERSON, ROBERT E	SR DR/PLCY PLAN&RSCH
\$98,522.61	BUTTRICK, MARGARET	HUMAN RESOURCE ADMI
\$96,683.01	CROCKETT, DANIEL	DIR/STUD& EDU SERV
\$94,966.00	TONEY, JACK L	DIR STATE FIN AID PM

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$88,645.92	TAYLOR, JAN R	SR RES FELLOW/DP DIR
	\$83,151.16	DONOVAN, RICHARD B	INTERIM DIR-FIN&FAC
	\$82,400.00	PERKINS, NICHELLE D	COORD-PERSNL STUDY
<i>WV NORTHERN C &amp; T COLLEGE</i>			
	\$141,378.00	OLSHINSKY, MARTIN J	PRESIDENT
	\$97,850.00	RILEY, VICKI LYNN	VP-ACADEMIC AFFRS
	\$92,000.00	KOON, J MICHAEL	VP WORKFORCE/ECON D
<i>WV STATE C &amp; T COLLEGE</i>			
	\$123,000.00	BADGLEY, JOSEPH L	PRESIDENT WVSCTC
	\$83,151.90	WORRELLS, EDITH	INTERIM VP ACA AFF
<i>WVU AT PARKERSBURG</i>			
	\$144,136.00	GNAGE, MAMIE MARIE F	PRESIDENT
	\$91,567.00	RICHARDS, RHONDA Y	EXECUTIVE DEAN